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# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

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Department of Law &amp; Judiciary

Legal Affairs Division

#### Notification

10-3-88/LA (Part)

The Finance Act, 1988 (Central Act 26 of 1988) which was passed by Parliament and assented to by the President of India on 13-5-1988 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 13-5-1988 is hereby republished for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 18th October, 1988.

#### The Finance Act, 1988

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## THE FINANCE ACT, 1988

AN

ACT

to give effect to the financial proposals of the Central Government for the financial year 1988-89.

BE it enacted by Parliament in the Thirty-ninth Year of the Republic of India as follows:—

## CHAPTER I

## Preliminary

1. *Short title and commencement.*— (1) This Act may be called the Finance Act, 1988.

(2) Save as otherwise provided in this Act, sections 2 to 75 and sections 86 to 88 shall be deemed to have come into force on the 1<sup>st</sup> day of April, 1988.

## CHAPTER II

## Rates of Income-Tax

2. *Income Tax.*— (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1<sup>st</sup> day of April, 1988, income-tax shall be charged at the rates specified in Part I of the First Schedule and shall be increased,—

(a) in the cases to which Paragraphs A, B, C and D of that Part apply, by a surcharge for purposes of the Union; and

(b) in the cases to which Paragraph E of that Part applies, by a surcharge,

calculated in each case in the manner provided therein.

(2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding six hundred rupees, in addition to total income, and the total income exceeds,—

(i) in a case to which the said Sub-Paragraph I applies, eighteen thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, twelve thousand rupees,

then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after,—

(i) in a case to which the said Sub-Paragraph I applies, the first eighteen thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, the first twelve thousand rupees,

of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased,—

(A) in a case to which the said Sub-Paragraph I applies, by a sum of eighteen thousand rupees; and

(B) in a case to which the said Sub-Paragraph II applies, by a sum of twelve thousand rupees,

and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that the amount of income-tax so arrived at shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax and the sum so arrived at shall be the income-tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or sub-section (1A) of section 161 or section 164 or section 164A or section 167A of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

Provided that in respect of any income chargeable to tax under section 115B or section 115BB of the Income-tax Act, the income-tax computed under section 115B or section 115BB shall be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax.

(4) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule and shall be increased,—

(a) in the cases to which the provisions of sub-item (a) of item 1 of that Part apply, by a surcharge for purposes of the Union; and

(b) in the cases to which the provisions of sub-item (a) of item 2 of that Part apply, by a surcharge,

calculated in each case in the manner provided therein.

(5) In cases in which tax has to be deducted under section 194C of the Income-tax Act, the deduction shall be made at the rates specified in that section and shall be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such deduction.

(6) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rate specified in that section and shall be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such collection.

(7) Subject to the provisions of sub-section (8), in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and shall be increased,—

(a) in the cases to which Paragraphs A, B, C and D of that Part apply, by a surcharge for purposes of the Union; and

(b) in the cases to which Paragraph E of that Part applies, by a surcharge,

calculated in each case in the manner provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that in respect of any income chargeable to tax under section 115B of the Income-tax Act, the "advance tax" computed under the first proviso shall be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such "advance tax".

(8) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding six hundred rupees, in addition to total income and the total income exceeds,—

(i) in a case to which the said Sub-Paragraph I applies, eighteen thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, twelve thousand rupees,

then, in calculating income-tax under the first proviso to sub-section (5) of section 132 of the income-tax Act or in charging income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after,—

(i) in a case to which the said Sub-Paragraph I applies, the first eighteen thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, the first twelve thousand rupees,

of the total income but without being liable to tax], only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so calculated, charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased,—

(A) in a case to which the said Sub-Paragraph I applies, by a sum of eighteen thousand rupees; and

(B) in a case to which the said Sub-Paragraph II applies, by a sum of twelve thousand rupees,

and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Sub-Paragraph I or, as the case may be, the said Sub-Paragraph II as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that the amount of income-tax or "advance tax" so arrived at shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax or, as the case may be, "advance tax" and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income.

(9) For the purposes of this section and the First Schedule,—

(a) "company in which the public are substantially interested" means a company within the meaning of clause (18) of section 2 of the Income-tax Act, and includes a subsidiary of such company if the whole of the share capital of such subsidiary company has been held by the parent company or by its nominees throughout the previous year;

(b) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax

under the Income-tax Act for the assessment year commencing on the 1<sup>st</sup> day of April, 1988, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of the Act;

(c) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(d) "investment company" means a company whose gross total income (as defined in section 80B of the income-tax Act) consists mainly of income which is chargeable under the heads "Interest on securities", "Income from house property", "Capital gains" and "Income from other sources";

(e) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(f) "tax-free security" means any security of the Central Government issued or declared to be income-tax free, or any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government;

(g) "trading company" means a company whose business consists mainly in dealing in goods or merchandise manufactured, produced or processed by a person other than that company and whose income attributable to such business included in its gross total income (as defined in section 80B of the Income-tax Act) is not less than fifty-one per cent. of the amount of such gross total income;

(h) all other words and expressions used in this section or in the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

### CHAPTER III

#### Direct Taxes

##### *Income-tax*

3. *Amendment of section 2.*— In section 2 of the Income-tax Act, after clause (28A), the following clause shall be inserted with effect from the 1<sup>st</sup> day of April, 1989, namely:—

'(28B) "interest on securities" means—

(i) interest on any security of the Central Government or a State Government;

(ii) interest on debentures or other securities for money issued by or on behalf of a local authority or a company or a corporation established by a Central, State or Provincial Act;'

4. *Amendment of section 10.*— In section 10 of the Income-tax Act,—

(a) in clause (6),—

(i) for sub-clauses (ii) to (v), the following sub-clause shall be substituted with effect from the 1<sup>st</sup> day of April, 1989, namely:—

"(ii) the remuneration received by him as an official, by whatever name called, of an embassy, high commission, legation, commission, consulate or the trade representation of a foreign State, or as a member of the staff of any of these officials, for service in such capacity:

Provided that the remuneration received by him as a trade commissioner or other official representative in India of the Government of a foreign State (not holding office as such in an honorary capacity), or as a member of the staff of any of those officials, shall be exempt only if the remuneration of the corresponding officials or, as the case may be, members of the staff, if any, of the Government resident for similar purposes in the country concerned enjoys a similar exemption in that country:

Provided further that such members of the staff are subjects of the country represented and are not engaged in any business or profession or employment in India otherwise than as members of such staff;";

(ii) in sub-clause (viiia),—

(1) in the opening paragraph, the brackets, words, figures and letters "(commencing from a date after the 31<sup>st</sup> day of March, 1971)" shall be omitted;

(2) in item (A), for the brackets, letter and words "(A) such remuneration due to or received by him", the following shall be substituted, namely:—

"(I) where such services commence from a date after the 31<sup>st</sup> day of March, 1971, but before the 1<sup>st</sup> day of April, 1988,—

(A) such remuneration due to or received by him";

(3) in the proviso, for the words "Provided that", the following shall be substituted, namely:—

'(II) where such services commence from a date after the 31<sup>st</sup> day of March, 1988, and the tax on his income chargeable under the head "Salaries" is paid to the Central Government by the employer (which tax, in the case of an employer, being a company, may be paid notwithstanding anything contained in section 200 of the Companies Act, 1956), the tax so paid by the employer for a period not exceeding forty-eight months commencing from the date of his arrival in India:

1 of 1956.

Provided that nothing in this item shall relate to a period exceeding twenty-four months commencing from the date of his arrival in India if the approval of the Central Government for his employment in India for such period is not obtained before the 1<sup>st</sup> day of October of the relevant assessment year:

Provided further that;

(b) in clause (6A), in the *Explanation*, for the words "For the purposes of this clause", the words, brackets, figure and letter "For the purposes of this clause and clause (6B)" shall be substituted;

(c) after clause (6A), the following clause shall be inserted, namely:—

"(6B) where in the case of a non-resident (not being a company) or of a foreign company deriving income (not being salary, royalty or fees for technical services) from Government or an Indian concern in pursuance of an agreement entered into by the Central Government with the Government of a foreign State or an international organization, the tax on such income is payable by Government or the Indian concern to the Central Government under the terms of that agreement or any other related agreement approved by the Central Government, the tax so paid;";

(d) in clause (15), after sub-clause (iib), the following sub-clause shall be inserted with effect from the 1<sup>st</sup> day of April, 1989, namely:—

"(iic) in the case of an individual or a Hindu undivided family, interest on such Relief Bonds as the Central Government may, by notification in the Official Gazette, specify in this behalf;";

(e) in clause (20), the words "Interest on securities", shall be omitted with effect from the 1<sup>st</sup> day of April, 1989;

(f) in clause (23A), the words "Interest on securities" or shall be omitted with effect from the 1<sup>st</sup> day of April, 1989;

(g) in clause (23D) [as inserted by clause (m) of section 6 of the Direct Tax Laws (Amendment) Act, 1987],—

4 of 1988.

(i) for the words "any income from", the words "any income of" shall be substituted;

(ii) for the words "the income from the Mutual Fund shall be distributed to the unit holders", the words "such income shall be distributed to the holders of its units" shall be substituted;

(h) in clause (24), the words "Interest on securities", shall be omitted with effect from the 1<sup>st</sup> day of April, 1989;

(i) after clause (30), the following clause shall be inserted with effect from the 1<sup>st</sup> day of April, 1989, namely:—

'(31) in the case of an assessee who carries on the business of growing and manufacturing rubber, coffee, cardamom or such other commodity in India, as the Central Government may, by notification in the Official Gazette, specify in this behalf, the amount of any subsidy received from or through the concerned Board under any such scheme for replantation or replacement of rubber plants, coffee plants, cardamom plants or plants for the growing of such other commodity or for rejuvenation or consolidation of areas used for cultivation of rubber, coffee, cardamom or such other commodity as the Central Government may, by notification in the Official Gazette, specify:

Provided that the assessee furnishes to the Assessing Officer, along with his return of income for the assessment year concerned or within such further time as the Assessing Officer may allow, a certificate from the concerned Board, as to the amount of such subsidy paid to the assessee during the previous year.

*Explanation* — In this clause, "concerned Board" means —

(i) in relation to rubber, the Rubber Board constituted under section 4 of the rubber Act, 1947 24 of 1947.

(ii) in relation to coffee, the Coffee Board constituted under section 4 of the Coffee Act, 1942, 8 of 1942.

(iii) in relation to cardamom, the Spices Board constituted under section 3 of the Spices Board Act, 1986, 10 of 1986.

(iv) in relation to any other commodity specified under this clause, any Board or other authority established under any law for the time being in force which the Central Government may, by notification in the Official Gazette, specify in this behalf.'

5. *Amendment of section 10A.*— In section 10A of the Income-tax Act, with effect from the 1<sup>st</sup> day of April, 1989,—

(a) in sub-section (7), for the words, brackets and figures "before the expiry of the time allowed under sub-section (1) or sub-section (2) of section 139, whether fixed originally or on extension, for furnishing the return of income", the words, brackets and figures "before the due date for furnishing the return of income under sub-section (1) of section 139" shall be substituted;

(b) in sub-section (8) [as inserted by section 126 of the Direct Tax Laws (Amendment) Act, 1987],— 4 of 1988.

(i) for the words "in this section", the words, brackets and figure "in sub-section (5)" shall be substituted;

(ii) for the words "purposes of this section", the words "purposes of that sub-section" shall be substituted.

6. *Insertion of new section 10B.*— After section 10A of the Income-tax Act, the following section shall be inserted with effect from the 1<sup>st</sup> day of April, 1989, namely:—

'10B. *Special provision in respect of newly established hundred per cent. export oriented undertakings.*— (1) Subject to the provisions of this section, any profits and gains derived by an assessee from a hundred per cent. export-oriented undertaking (hereafter in this section referred to as the undertaking) to which this section applies shall not be included in the total income of the assessee.

(2) This section applies to any undertaking which fulfils all the following conditions, namely:—

(i) it manufactures or produces any article or thing;

(ii) it is not formed by the splitting up, or the reconstruction, of a business already in existence:

Provided that this condition shall not apply in respect of any undertaking which is formed as a result of the re-establishment, reconstruction or revival by the assessee of the business of any such industrial undertaking as



is referred to in section 33B, in the circumstances and within the period specified in that section;

(iii) it is not formed by the transfer to a new business of machinery or plant previously used for any purpose.

*Explanation.*— The provisions of *Explanation 1* and *Explanation 2* to sub-section (2) of section 80-I shall apply for the purposes of clause (iii) of this sub-section as they apply for the purposes of clause (ii) of that sub-section.

(3) The profits and gains referred to in sub-section (1) shall not be included in the total income of the assessee in respect of any five consecutive assessment years, falling within a period of eight years beginning with the assessment year relevant to the previous year in which the undertaking begins to manufacture or produce articles or things, specified by the assessee at his option:

Provided that nothing in this sub-section shall be construed to extend the aforesaid five assessment years to cover any period after the expiry of the said period of eight years.

(4) Notwithstanding anything contained in any other provision of this Act, in computing the total income of the assessee of the previous year relevant to the assessment year immediately succeeding the last of the relevant assessment years, or of any previous year relevant to any subsequent assessment year,—

(i) section 32, section 32A, section 33 and clause (ix) of sub-section (1) of section 36 shall apply as if every allowance or deduction referred to therein and relating to or allowable for any of the relevant assessment years, in relation to any building, machinery, plant or furniture used for the purposes of the business of the undertaking in the previous year relevant to such assessment year or any expenditure incurred for the purposes of such business in such previous year had been given full effect to for that assessment year itself and accordingly sub-section (2) of section 32, clause (ii) of sub-section (3) of section 32A, clause (ii) of sub-section (2) of section 33 or the second proviso to clause (ix) of sub-section (1) of section 36, as the case may be, shall not apply in relation to any such allowance or deduction;

(ii) no loss referred to in sub-section (1) of section 72 or sub-section (1) or sub-section (3) of section 74, in so far as such loss relates to the business of the undertaking, shall be carried forward or set off where such loss relates to any of the relevant assessment years;

(iii) no deduction shall be allowed under section 80HH or section 80HHA or section 80-I in relation to the profits and gains of the undertaking; and

(iv) in computing the depreciation allowance under section 32, the written down value of any asset used for the purposes of the business of the undertaking shall be computed as if the assessee had claimed and been actually allowed the deduction in respect of depreciation for each of the relevant assessment years.

(5) Where the undertaking has begun to manufacture or produce articles or things in any previous year relevant to the assessment year commencing before the 1<sup>st</sup> day of April, 1989, the assessee may, at his option, before the due date for furnishing the return of his income under sub-section (1) of section 139 for the assessment year commencing on the 1<sup>st</sup> day of April, 1989, furnish to the Assessing Officer a declaration in writing that the provisions of sub-section (1) may be made applicable to him for any five consecutive assessment years falling within a period of eight years beginning with the assessment year commencing on the 1<sup>st</sup> day of April, 1989; and if he does so, then, the provisions of sub-section (1) shall apply to him for each of such assessment years and the provisions of sub-section (4) shall also apply in computing the total income of the assessee for the assessment year immediately succeeding the last of such assessment years and any subsequent assessment year.

(6) The provisions of sub-section (8) and sub-section (9) of section 80-I shall, so far as may be, apply in relation to the undertaking referred to in this section as they apply for the purposes of the industrial undertaking referred to in section 80-I.

(7) Notwithstanding anything contained in the foregoing provisions of this section, where the assessee, before the due date for

furnishing the return of his income under sub-section (1) of section 139, furnishes to the Assessing Officer a declaration in writing that the provisions of this section may not be made applicable to him, the provisions of this section shall not apply to him for any of the relevant assessment years.

*Explanation.*— For the purposes of this section,—

(i) "hundred per cent. export-oriented undertaking" means an undertaking which has been approved as a hundred per cent. export-oriented undertaking by the Board appointed in this behalf by the Central Government in exercise of the powers conferred by section 14 of the Industries (Development and Regulation) Act, 1951 and the 65 of 1951. rules made under that Act;

(ii) "relevant assessment years" means the five consecutive assessment years specified by the assessee at his option under sub-section (3) or sub-section (5), as the case may be;

(iii) "manufacture" includes any—

- (a) process, or
- (b) assembling, or
- (c) recording of programmes on any disc, tape perforated media or other information storage device.

7. *Amendment of section 13A.*— In section 13A of the Income-tax Act, the words "Interest on securities," shall be omitted with effect from the 1<sup>st</sup> day of April, 1989.

8. *Amendment of section 14.*— In section 14 of the Income-tax Act, the letter and words "B.— Interest on securities." shall be omitted with effect from the 1<sup>st</sup> day of April, 1989.

9. *Amendment of section 16.*— In section 16 of the Income-tax Act, in clause (i), for the portion beginning with the words "a sum equal to" and ending with the words "whichever is less", the following shall be substituted with effect from the 1<sup>st</sup> day of April, 1989, namely:—

"a sum equal to thirty-three and one-third per cent. of the salary or twelve thousand rupees, whichever is less".

10. *Omission of sections 18 to 21.*— Sections 18 to 21 of the Income-tax Act and the sub-heading "B.— Interest on securities" above section 18 shall be omitted with effect from the 1<sup>st</sup> day of April, 1989.

11. *Amendment of section 40.*— In section 40 of the Income-tax Act, with effect from the 1<sup>st</sup> day of April, 1989,—

(i) in clause (a), for sub-clause (i), the following sub-clause shall be substituted, namely:—

'(i) any interest (not being interest on a loan issued for public subscription before the 1<sup>st</sup> day of April, 1938) royalty, fees for technical services or other sum chargeable under this Act, which is payable outside India, on which tax has not been paid or deducted under Chapter XVII-B:

Provided that where in respect of any such sum, tax has been paid or deducted under Chapter XVII-B in any subsequent year, such sum shall be allowed as a deduction in computing the income of the previous year in which such tax has been paid or deducted.

*Explanation.*— For the purposes of this sub-clause,—

(A) "royalty" shall have the same meaning as in *Explanation 2* to clause (vi) of sub-section (1) of section 9;

(B) "fees for technical services" shall have the same meaning as in *Explanation 2* to clause (vii) of sub-section (1) of section 9;

(ii) clause (d) shall be omitted.

12. *Amendment of section 43B.*— In section 43B of the Income-tax Act [as amended by section 15 of the Direct Tax laws (Amendment) Act, 1987], with effect from the 1<sup>st</sup> 4 of 1988. day of April, 1989,—

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) any sum payable by the assessee by way of tax, duty, cess or fee, by

whatever name called, under any law for the time being in force, or";

(ii) in clause (c), the word "or" shall be inserted at the end;

(iii) after clause (c), the following clause shall be inserted, namely:—

"(d) any sum payable by the assessee as interest on any loan or borrowing from any public financial institution, in accordance with the terms and conditions of the agreement governing such loan or borrowing,";

(iv) in the first proviso, after the word, brackets and letter "clause (c)", the words, brackets and letter "or clause (d)" shall be inserted;

(v) in *Explanation 2*, after the word, brackets and letter "clause (c)", the words, brackets and letter "or clause (d)" shall be inserted;

(vi) after *Explanation 2*, the following *Explanation* shall be inserted, namely:—

*Explanation 3.*— For the purposes of this section, the expression "public financial institution" shall have the meaning assigned to it in section 4A of the Companies Act, 1956.

1 of 1956.

13. *Insertion of new section 43C.*— After section 43B of the Income-tax Act, the following section shall be inserted, namely:—

"43C. *Special provision for computation of cost of acquisition of certain assets.*— (1) Where an asset [not being an asset referred to in sub-section (2) of section 45] which becomes the property of an amalgamated company under a scheme of amalgamation, is sold after the 29<sup>th</sup> day of February, 1988, by the amalgamated company as stock-in-trade of the business carried on by it the cost of acquisition of the said asset to the amalgamated company in computing the profits and gains from the sale of such asset shall be the cost of acquisition of the said asset to the amalgamating company, as increased by the cost, if any, of any improvement made thereto, and the

expenditure, if any, incurred, wholly and exclusively in connection with such transfer by the amalgamating company.

(2) Where an asset [not being an asset referred to in sub-section (2) of section 45] which becomes the property of the assessee on the total or partial partition of a Hindu undivided family or under a gift or will or an irrevocable trust, is sold after the 29<sup>th</sup> day of February, 1988 by the assessee as stock-in-trade of the business carried on by him, the cost of acquisition of the said asset to the assessee in computing the profits and gains from the sale of such asset shall be the cost of acquisition of the said asset to the transferor or the donor, as the case may be, as increased by the cost, if any, of any improvement made thereto, and the expenditure, if any, incurred, wholly and exclusively in connection with such transfer (by way of effecting the partition, acceptance of the gift, obtaining probate in respect of the will or the creation of the trust), including the payment of gift-tax, if any, incurred by the transferor or the donor, as the case may be."

14. *Amendment of section 44AB.*— In section 44AB of the Income-tax Act, with effect from the 1<sup>st</sup> day of April, 1989,—

(a) in clauses (a) and (b), the words, figures and letters "or years relevant to the assessment year commencing on the 1<sup>st</sup> day of April, 1985, or any subsequent assessment year" shall be omitted;

(b) for the words "such previous year or years", the words "such previous year" shall be substituted;

(c) in the *Explanation*, for clause (ii), the following clause shall be substituted, namely:—

"(ii) "specified date", in relation to the accounts of the previous year relevant to an assessment year means—

(a) where the assessee is a company, the 31<sup>st</sup> day of December of the assessment year;

(b) in any other case, the 31<sup>st</sup> day of October of the assessment year."

15. *Insertion of new section 44AC.*— After section 44AB of the Income-tax Act, the

following section shall be inserted with effect from the 1<sup>st</sup> day of April, 1989, namely:—

'44AC. *Special provision for computing profits and gains from the business of trading in certain goods.*— (1) Notwithstanding anything to the contrary contained in sections 28 to 43C, in the case of an assessee, being a person other than a public sector company (hereafter in this section referred to as the buyer), obtaining in any sale by way of auction, tender or any other mode, conducted by any other person or his agent (hereafter in this section referred to as the seller),—

(a) any goods in the nature of alcoholic liquor for human consumption (other than Indian-made foreign liquor), a sum equal to forty per cent. of the amount paid or payable by the buyer as the purchase price in respect of such goods shall be deemed to be the profits and gains of the buyer from the business of trading in such goods chargeable to tax under the head "Profits and gains of business or profession";

(b) the right to receive any goods of the nature specified in column (2) of the Table below, or such goods, as the case may be, a sum equal to the percentage, specified in the corresponding entry in column (3) of the said Table, of the amount paid or payable by the buyer in respect of the sale of such right or as the purchase price in respect of such goods shall be deemed to be the profits and gains of the buyer from the business of trading in such goods chargeable to tax under the head "Profits and gains of business or profession".

TABLE

S. No.	Nature of goods	Percentage
(1)	(2)	(3)
(i)	Timber obtained under a forest lease	Thirty-five per cent.
(ii)	Timber obtained by any mode other than under a forest lease	Fifteen per cent.
(iii)	Any other forest produce not being timber.	Thirty-five per cent.

(2) For the removal of doubts, it is hereby declared that the provisions of sub-section (1) shall not apply to a buyer (other than a buyer who obtains any goods from any seller which is a public sector company) in the further sale of any goods obtained under or in pursuance of the sale under sub-section (1).

(3) In a case where the business carried on by the assessee does not consist exclusively of trading in goods to which this section applies and where separate accounts are not maintained or are not available, the amount of expenses attributable to such other business shall be an amount, which bears to the total expenses of the business carried on by the assessee the same proportion as the turnover of such other business bears to the total turnover of the business carried on by the assessee.

*Explanation.*— For the purposes of this section, "seller" means the Central Government, a State Government or any local authority or corporation or authority established by or under a Central, State or Provincial Act, or any company or firm.

16. *Amendment of section 44BB.*— In section 44BB of the Income-tax Act, in sub-section (1), in the opening paragraph, for the words "in the case of an assessee", the words "in the case of an assessee, being a non-resident," shall be substituted and shall be deemed to have been substituted with effect from the 1<sup>st</sup> day of April, 1983.

17. *Amendment of section 47.*— In section 47 of the Income-tax Act, after clause (v), the following proviso shall be inserted, namely:—

"Provided that nothing contained in clause (iv) or clause (v) shall apply to the transfer of a capital asset made after the 29<sup>th</sup> day of February, 1988, as stock-in-trade."

18. *Amendment of the section 56.*— In section 56 of the Income-tax Act, in sub-section (2), after clause (ic) (as inserted by section 26 of the Finance Act, 1987), the following 11 of 1987. clause shall be inserted with effect from the 1<sup>st</sup> day of April, 1989, namely:—

'(id) income by way of interest on securities, if the income is not chargeable to income-tax under the head "Profits and gains of business or profession";

19. *Amendment of section 57.*— In section 57 of the Income-tax Act, with effect from the 1<sup>st</sup> day of April, 1989,—

(a) in clause (i),—

(1) after the word "dividends", the words "or interest on securities" shall be inserted;

(2) after the words "such dividend", the words "or interest" shall be inserted;

(b) the *Explanation* shall be omitted.

20. *Amendment of section 58.*— In section 58 of the Income-tax Act, in sub-section (1), with effect from the 1<sup>st</sup> day of April, 1989,—

(a) in clause (a), in sub-clause (ii), the words and figures "and in respect of which there is no person in India who may be treated as an agent under section 163" shall be omitted;

(b) clause (b) shall be omitted.

21. *Amendment of section 79.*— In section 79 of the Income-tax Act, with effect from the 1<sup>st</sup> day of April, 1989,—

(a) in clause (a),—

(i) the word "or" occurring at the end shall be omitted;

(ii) the following proviso shall be added at the end, namely:—

"Provided that nothing contained in this section shall apply to a case where a change in the said voting power takes place in a previous year consequent upon the death of a shareholder or on account of transfer of shares by way of gift to any relative of the shareholder making such gift.";

(b) clause (b) shall be omitted.

22. *Amendment of section 80CC.*— In section 80CC of the Income-tax Act, in sub-section (1), after the words "eligible issue of capital", the words, brackets, figures and letter "or units of

any Mutual Fund specified under clause (23D) of section 10 if such Fund subscribes only to eligible issue of capital," shall be inserted with effect from the 1<sup>st</sup> day of April, 1989.

23. *Substitution of new section for section 80CCA.*— For section 80CCA of the Income-tax Act (as inserted by section 34 of the Finance Act, 1987), 11 of 1987, the following section shall be substituted, namely:—

'80CCA. *Deduction in respect of deposits under National Savings Scheme or payment to an annuity plan.*— (1) Where an assessee, being—

(a) an individual, or

(b) a Hindu undivided family, or

(c) an association of persons or a body of individuals consisting, in either case, only of husband and wife governed by the system of community of property in force in the State of Goa and the Union territories of Dadra and Nagar Haveli and Daman and Diu,

has in the previous year—

(i) deposited any amount in accordance with such scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf (hereafter in this section referred to as the National Savings Scheme); or

(ii) paid any amount to effect or to keep in force a contract for such annuity plan of the Life Insurance Corporation as the Central Government may, by notification in the Official Gazette, specify,

out of his income chargeable to tax, he shall, in accordance with and subject to, the provisions of this section, be allowed a deduction in the computation of his total income of the whole of the amount deposited or paid (excluding interest or bonus accrued or credited to the assessee's account, if any) as does not exceed the amount of twenty thousand rupees in the previous year:

Provided that in relation to the assessment year commencing on the 1<sup>st</sup> day of April, 1989 and subsequent assessment years, this

sub-section shall have effect as if for the words "twenty thousand rupees", the words "thirty thousand rupees" had been substituted.

(2) Where any amount—

(a) standing to the credit of the assessee under the National Savings Scheme in respect of which a deduction has been allowed under sub-section (1) together with the interest accrued on such amount is withdrawn in whole or part in any previous year, or

(b) is received on account of the surrender of the policy or as annuity or bonus in accordance with the annuity plan of the Life Insurance Corporation in any previous year,

an amount equal to the whole of the amount referred to in clause (a) or clause (b) shall be deemed to be the income of the assessee of that previous year in which such withdrawal is made or, as the case may be, amount is received, and shall, accordingly, be chargeable to tax as the income of that previous year.

*Explanation I.*— For the removal of doubts, it is hereby declared that interest on the deposits made under the National Savings Scheme shall not be chargeable to tax except in the manner and to the extent specified in sub-section (2).

*Explanation II.*— For the purposes of this section, "Life Insurance Corporation" shall have the same meaning as in clause (a) of sub-section (8) of section 80C.

**24. Amendment of section 80HHC.** — In section 80HHC of the Income-tax Act, with effect from the 1st day of April, 1989,—

(a) for sub-section (1), the following sub-sections shall be substituted, namely:—

"(1) Where an assessee, being an Indian company or a person (other than a company) resident in India, is engaged in the business of export out of India of any goods or merchandise to which this section applies, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction of the whole of the income derived by the assessee from the export of such goods or merchandise:

Provided that if the assessee, being a holder of an Export House Certificate or a Trading House Certificate, (hereafter in this section referred to as an Export House or a Trading House, as the case may be,) issues a certificate referred to in clause (b) of sub-section (4A), that in respect of the amount of the export turnover specified therein, the deduction under this sub-section is to be allowed to a supporting manufacturer, then the amount of deduction in the case of the assessee shall be reduced by such amount which bears to the total profits of the export business of the assessee the same proportion as the amount of export turnover specified in the said certificate bears to the total export turnover of the assessee.

(1A) Where the assessee, being a supporting manufacturer, has during the previous year, sold goods or merchandise to any Export House or Trading House in respect of which the Export House, or Trading House has issued a Certificate under the proviso to sub-section (1), there shall, in accordance with and subject to the provisions of this section, be allowed in computing the total income of the assessee, a deduction of the whole of the income derived by the assessee from the sale of goods or merchandise to the Export House or Trading House in respect of which the certificate has been issued by the Export House or Trading House."

(b) after sub-section (3), the following sub-section shall be inserted, namely:—

'(3A) For the purposes of sub-section (1A), profits derived by a supporting manufacturer from the sale of goods or merchandise shall be,—

(a) in a case where the business carried on by the supporting manufacturer consists exclusively of sale of goods or merchandise to one or more Export Houses or trading Houses, the profits of the business as computed under the head "Profits and gains of business or profession";

(b) in a case where the business carried on by the supporting manufacturer does not consist exclusively of sale of goods or merchandise to one or more Export Houses or Trading Houses, the amount which bears to the profits of the business (as computed under the head "profits and gains of business or profession") the same proportion as the

turnover in respect of sale to the respective Export House or Trading House bears to the total turnover of the business carried on by the assessee.;

(c) after sub-section (4), the following sub-section shall be inserted, namely:—

“(4A) The deduction under sub-section (1A) shall not be admissible unless the supporting manufacturer furnishes in the prescribed form along with his return of income,—

(a) the report of an accountant, as defined in the *Explanation* below sub-section (2) of section 288, certifying that the deduction has been correctly claimed on the basis of the income of the supporting manufacturer in respect of his sale of goods or merchandise to the Export House or Trading House; and

(b) a certificate from the Export House or Trading House containing such particulars as may be prescribed and verified in the manner prescribed that in respect of the export turnover mentioned in the certificate, the Export House or Trading House has not claimed the deduction under this section:

Provided that the certificate specified in clause (b) shall be duly certified by the auditor auditing the accounts of the Export House or Trading House under the provisions of this Act or under any other law.”;

(d) in the *Explanation*, after clause (c), the following clauses shall be inserted, namely:—

(d) “Export House Certificate” or “Trading House Certificate” means a valid Export House Certificate or Trading House Certificate, as the case may be, issued by the Chief Controller of Imports and Exports, Government of India;

(e) “supporting manufacturer” means a person being an Indian company or a person (other than a company) resident in India, manufacturing goods or merchandise and selling such goods or merchandise to an Export House or a Trading House for the purposes of export.”

25. *Amendment of section 80L.*— In section 80L of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1989,—

(a) after clause (iii), the following clause shall be inserted, namely:—

“(iiia) interest on deposits under the Post Office (Monthly Income Account) Rules, 1987;”;

(b) in clause (vii),—

(i) in the opening paragraph, the words “or with a public company formed and registered in India with the main object of carrying on the business of providing long-term finance for construction or purchase of houses in India for residential purposes” shall be omitted;

(ii) in the proviso, the words “or, as the case may be, the company” shall be omitted;

(c) after clause (ix), the following clause shall be inserted, namely:—

“(x) interest on deposits with, or dividend received from, any public company formed and registered in India with the main object of carrying on the business of providing long-term finance for construction or purchase of houses in India for residential purposes:

Provided that the company is for the time being approved by the Central Government for the purpose of clause (viii) of sub-section (1) of section 36.”;

(d) for the first and second provisos, the following provisos shall be substituted, namely:—

“Provided that where the gross total income of the assessee includes any income by way of interest on any deposits referred to in clause (iia), or income in respect of units referred to in clause (v) or clause (va), or income by way of interest or dividend referred to in clause (x), there shall be allowed in computing the total income of the assessee, a further deduction of an amount equal to so much of such income as has not been allowed by way of deduction under the foregoing provisions of this sub-section; so, however, that the amount of such further deduction shall not exceed three thousand rupees:

Provided further that where any income by way of interest on any deposits referred to in clause (iia) or any dividends referred to in clause (iv) remains unallowed after the deduction under the foregoing provisions of this section, there shall be allowed in computing the total income of the assessee, an additional deduction of an amount equal



to so much of such income as has remained unallowed; so, however, that the amount of such additional deduction shall not exceed three thousand rupees."

26. *Amendment of section 80-O.*— In section 80-O of the Income-tax Act (as amended by section 36 of the Finance Act, 1987),—

11 of 1987.

(a) in the opening paragraph,—

(i) for the words "under an agreement approved by the Board in this behalf", the words "under an agreement approved in this behalf by the Chief Commissioner or the Director General" shall be substituted with effect from the 1st day of April, 1989;

(ii) for the portion beginning with the words "and such income is received in convertible foreign exchange" and ending with the words "in computing the total income of the assessee", the following shall be substituted, namely:—

"and such income is received in convertible foreign exchange in India, or having been received in convertible foreign exchange outside India, or having been converted into convertible foreign exchange outside India, is brought into India, by or on behalf of the assessee in accordance with any law for the time being in force for regulating payments and dealings in foreign exchange, there shall be allowed, in accordance with and subject to the provisions of this section, a deduction of an amount equal to fifty per cent. of the income so received in, or brought into, India, in computing the total income of the assessee";

(b) for the first and second provisos, the following provisos shall be substituted with effect from the 1st day of April, 1989, namely:—

"Provided that the application for the approval of the agreement referred to in this section is made to the Chief Commissioner or, as the case may be, the Director General in the prescribed form and verified in the prescribed manner before the 1st day of October of the assessment year in relation to which the approval is first sought:

Provided further that the approval of the Chief Commissioner or, as the case may be,

the Director General shall not be necessary in the case of any such agreement which has been approved for the purposes of the deduction under this section by the Central Government before the 1st day of April, 1972, or by the Board before the 1st day of April, 1989, and every application for such approval of any such agreement pending with the Board immediately before the 1st day of April, 1989 shall stand transferred to the Chief Commissioner or the Director General for disposal."

27. *Amendment of section 80P.*— In section 80P of the Income-tax Act, in sub-section (2), in clause (f), the words and figures "chargeable under section 18" shall be omitted with effect from the 1st day of April, 1989.

28. *Omission of section 86A.*— Section 86A of the Income-tax Act shall be omitted with effect from the 1st day of April, 1989.

29. *Amendment of section 89.*— In section 89 of the Income-tax Act, sub-section (2) shall be omitted with effect from the 1st day of April, 1989.

30. *Omission of section 112A.*— Section 112A of the Income-tax Act shall be omitted with effect from the 1st day of April, 1989.

31. *Amendment of section 115B.*— Section 115B of the Income-tax Act shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be inserted with effect from the 1st day of April, 1989, namely:—

"(2) Notwithstanding anything contained in sub-section (1) or in any other law for the time being in force or any instrument having the force of law, the assessee shall, in addition to the payment of Income Tax computed under sub-section (1), deposit, during the previous year relevant to the assessment year commencing on the 1st day of April, 1989, an amount equal to thirty-three and one-third per cent. of the amount of income-tax computed under clause (i) of sub-section (1), in such social security fund (hereafter in this sub-section referred to as the security fund), as the Central Government may, by notification in the Official Gazette, specify in this behalf:

Provided that where the assessee makes during the said previous year any deposit of an amount of not less than two and one-half per



cent. of the profits and gains of the life insurance business in the security fund, the amount of income-tax payable by the assessee under the said clause (i) shall be reduced by an amount equal to two and one-half per cent. of such profits and gains and, accordingly, the deposit of thirty-three and one-third per cent. required to be made under this sub-section shall be calculated on the income-tax as so reduced."

32. *Amendment of section 115F.*— In section 115F of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1989,—

(a) in the opening portion,—

(i) the words "or deposited" shall be omitted;

(ii) the words, brackets, figure and letter "or in an account referred to in clause (4A)," shall be omitted;

(iii) the words "or such deposit in the account aforesaid" shall be omitted;

(b) in the *Explanation*, in clause (i), the words brackets, figures and letter "referred to in clause (4A) of section 10 or" shall be omitted.

33. *Amendment of section 131.* — In section 131 of the Income-tax Act, with effect from the 1st day of June, 1988,—

(a) in sub-section (1A), for the words "If the Assistant Director of Inspection", the words, brackets and figures "If the Director General or Director or Deputy Director or Assistant Director, or the authorised officer referred to in sub-section (1) of section 132 before he takes action under clause (i) to (v) of that sub-section," shall be substituted;

(b) in sub-section (3), in the proviso, in clause (b) [as amended by section 2 of the Direct Tax Laws (Amendment) Act, 1987], for the words "the Chief Commissioner or Commissioner therefor", the words "the Chief Commissioner or Director General or Commissioner or Director therefor, as the case may be" shall be substituted.

34. *Amendment of section 132.* — In section 132 of the Income-tax Act, with effect from the 1st day of April, 1989,—

(a) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that where it is not possible or practicable to take physical possession of any valuable article or thing and remove it to a safe place due to its volume, weight or other physical characteristics or due to its being of a dangerous nature, the authorised officer may serve an order on the owner or the person who is in immediate possession or control thereof that he shall not remove, part with or otherwise deal with it, except with the previous permission of such authorised officer and such action of the authorised officer shall be deemed to be seizure of such valuable article or thing under clause (iii).";

(b) In sub-section (3), after the words "other valuable article or thing," the words, brackets and figure "for reasons other than those mentioned in the second proviso to sub-section (1)," shall be inserted.

35. *Amendment of section 139.* — In section 139 of the Income-tax Act, with effect from the 1st day of April, 1989,—

(a) in sub-section (6A), after the words "require him to furnish", the words, figures and letters "the report of any audit obtained under section 44AB, the" shall be inserted;

(b) in the *Explanation* below sub-section (9), the clause (b), the following clause shall be inserted, namely:—

"(bb) the return is accompanied by the report of the audit obtained under section 44AB;"

36. *Omission of section 181.* — Section 181 of the Income-tax Act and the sub-heading "O.—Liability of State Governments" above that section shall be omitted with effect from the 1st day of April, 1989.

37. *Amendment of section 193.* — In section 193 of the Income-tax Act, with effect from the 1st day of April, 1989,—

(a) in the opening paragraph, for the words "chargeable under the head "Interest on securities", the words "by way of interest on securities" shall be substituted;

(b) in the proviso, clause (ii) shall be omitted.

38. *Amendment of section 194C.* — In section 194C of the Income-tax Act, after sub-section (2),

the following *Explanation* shall be inserted with effect from the 1st day of June, 1988, namely:—

*Explanation.*— For the purposes of this section, where any sum referred to in sub-section (1) or sub-section (2) is credited to any account, whether called "Suspense account" or by any other name, in the books of account of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.

39. *Amendment of section 195.* — In section 195 of the Income-tax Act, in sub-section (2), for the words "in the prescribed manner", the words "by general or special order" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 1988.

40. *Insertion of new section 206C.* — After section 206B of the Income-tax Act, the following sub-heading and section shall be inserted with effect from the 1st day of June, 1988, namely:—

**"BB — Collection at source**

**206C. Profits new gains from the business of trading in alcoholic liquor, forest produce, etc.**— (1) Every person, being a seller referred to in section 44AC, shall, at the time of debiting of the amount payable by the buyer referred to in that section to the account of the buyer or at the time of receipt of such amount the said buyer in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, collect from the buyer of any goods of the nature specified in column (2) of the Table below, a sum equal to the percentage, specified in the corresponding entry in column (3) of the said Table, of such amount as income-tax on income comprised therein.

Table

Sl. No.	Nature of goods	Percentage
(1)	(2)	(3)
(i)	Alcoholic liquor for human consumption (other than Indian made foreign liquor)	Fifteen per cent.
(ii)	Timber obtained under a forest lease	Fifteen per cent.
(iii)	Timber obtained by any mode other than under a forest lease	Ten per cent.
(iv)	Any other forest produce not being timber	Fifteen per cent.

Provided that where the Assessing Officer, on an application made by the buyer, gives a certificate in the prescribed form that to the best of his belief any of the goods referred to in the aforesaid Table are to be utilised for the purposes of manufacturing processing or producing articles or things and not for trading purposes, the provisions of this sub-section shall not apply so long as the certificate is in force.

(2) The power to recover tax by collection under sub-section (1) shall be without prejudice to any other mode of recovery.

(3) Any person collecting any amount under sub-section (1) shall pay within seven days the amount so collected to the credit of the Central Government or as the Board directs.

(4) Any amount collected in accordance with the provisions of this section and paid under sub-section (3) shall be deemed as payment of tax on behalf of the person from whom the amount has been collected and credit shall be given to him for the amount so collected on the production of the certificate furnished under sub-section (5) in the assessment made under this Act for the assessment year for which such income is assessable.

(5) Every person collecting tax in accordance with the provisions of this section shall within ten day from the date of debit or receipt of the amount furnish to the buyer to whose account such amount is debited or from whom such payment is received, a certificate to the effect that tax has been collected, and specifying the sum so collected, the rate at which the tax has been collected and such other particulars as may be prescribed.

(6) Any person responsible for collecting the tax who fails to collect the tax in accordance with the provisions of this section, shall, notwithstanding such failure, be liable to pay the tax to the credit of the Central Government in accordance with the provisions of sub-section (3).

(7) Without prejudice to the provisions of sub-section (6), if the seller does not collect the tax or after collecting the tax fails to pay it as required under this section, he shall be liable to pay simple interest at the rate of two per cent. per month or part thereof on the amount of such tax from the date on which

the following *Explanation* shall be inserted with effect from the 1st day of June, 1988, namely:—

*Explanation.*— For the purposes of this section, where any sum referred to in sub-section (1) or sub-section (2) is credited to any account, whether called "Suspense account" or by any other name, in the books of account of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.

39. *Amendment of section 195.* — In section 195 of the Income-tax Act, in sub-section (2), for the words "in the prescribed manner", the words "by general or special order" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 1988.

40. *Insertion of new section 206C.* — After section 206B of the Income-tax Act, the following sub-heading and section shall be inserted with effect from the 1st day of June, 1988, namely:—

"BB — Collection at source

206C. *Profits new gains from the business of trading in alcoholic liquor, forest produce, etc.*— (1) Every person, being a seller referred to in section 44AC, shall, at the time of debiting of the amount payable by the buyer referred to in that section to the account of the buyer or at the time of receipt of such amount the said buyer in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, collect from the buyer of any goods of the nature specified in column (2) of the Table below, a sum equal to the percentage, specified in the corresponding entry in column (3) of the said Table, of such amount as income-tax on income comprised therein.

Table

Sl. No.	Nature of goods	Percentage
(1)	(2)	(3)
(i)	Alcoholic liquor for human consumption (other than Indian made foreign liquor)	Fifteen per cent.
(ii)	Timber obtained under a forest lease	Fifteen per cent.
(iii)	Timber obtained by any mode other than under a forest lease	Ten per cent.
(iv)	Any other forest produce not being timber	Fifteen per cent.

Provided that where the Assessing Officer, on an application made by the buyer, gives a certificate in the prescribed form that to the best of his belief any of the goods referred to in the aforesaid Table are to be utilised for the purposes of manufacturing processing or producing articles or things and not for trading purposes, the provisions of this sub-section shall not apply so long as the certificate is in force.

(2) The power to recover tax by collection under sub-section (1) shall be without prejudice to any other mode of recovery.

(3) Any person collecting any amount under sub-section (1) shall pay within seven days the amount so collected to the credit of the Central Government or as the Board directs.

(4) Any amount collected in accordance with the provisions of this section and paid under sub-section (3) shall be deemed as payment of tax on behalf of the person from whom the amount has been collected and credit shall be given to him for the amount so collected on the production of the certificate furnished under sub-section (5) in the assessment made under this Act for the assessment year for which such income is assessable.

(5) Every person collecting tax in accordance with the provisions of this section shall within ten day from the date of debit or receipt of the amount furnish to the buyer to whose account such amount is debited or from whom such payment is received, a certificate to the effect that tax has been collected, and specifying the sum so collected, the rate at which the tax has been collected and such other particulars as may be prescribed.

(6) Any person responsible for collecting the tax who fails to collect the tax in accordance with the provisions of this section, shall, notwithstanding such failure, be liable to pay the tax to the credit of the Central Government in accordance with the provisions of sub-section (3).

(7) Without prejudice to the provisions of sub-section (6), if the seller does not collect the tax or after collecting the tax fails to pay it as required under this section, he shall be liable to pay simple interest at the rate of two per cent. per month or part thereof on the amount of such tax from the date on which

such tax was collectable to the date on which the tax was actually paid.

(8) Where the tax has not been paid as aforesaid, after it is collected, the amount of the tax together with the amount of simple interest thereon referred to in sub-section (7) shall be a charge upon all the assets of the seller."

41. *Amendment of section 230A.*— In section 230A of the Income-tax Act, in sub-section (1), for the words "fifty thousand rupees", the words "two lakh rupees" shall be substituted.

42. *Insertion of new section 245DD.* — After section 245D of the Income-tax Act, the following section shall be inserted, namely:—

*"245DD. Power of Settlement Commission to order provisional attachment to protect revenue.*— (1) Where, during the pendency of any proceeding before it, the Settlement Commission is of the opinion that for the purpose of protecting the interests of the revenue it is necessary so to do, it may, by order, attach provisionally any property belonging to the applicant in the manner provided in the Second Schedule:

Provided that where a provisional attachment made under section 281B is pending immediately before an application is made under section 245C, an order under this sub-section shall continue such provisional attachment up to the period up to which an order made under section 281B would have continued if such application had not been made:

Provided further that where the Settlement Commission passes an order under this sub-section after the expiry of the period referred to in the preceding proviso, the provisions of sub-section (2) shall apply to such order as if the said order had originally been passed by the Settlement Commission.

(2) Every provisional attachment made by the Settlement Commission under sub-section (1) shall cease to have effect after the expiry of a period of six months from the date of the order made under sub-section (1):

Provided that the Settlement Commission may, for reasons to be recorded in writing,

extend the aforesaid period by such further period or periods as it thinks fit, so, however, that the total period of extension shall not in any case exceed two years."

43. *Amendment of section 246.* — In section 246 of the Income-tax Act,—

(a) in sub-section (1), in clause (o), in sub-clause (iva), after the word, figures and letter "section 272B", the words, figures and letters "or section 272BB" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 1987;

(b) in sub-section (2), in clause (a), the words, figures and letters "or an order under section 104, as it stood immediately before the 1st day of April, 1988 in respect of any assessment for the assessment year commencing on the 1st day of April, 1987 or any earlier assessment years, made against the assessee, being a company" shall be inserted at the end.

44. *Amendment of section 263.*— In section 263 of the Income-tax Act, in sub-section (1), for the *Explanation*, the following *Explanation* shall be substituted with effect from the 1st day of June, 1988, namely:—

*'Explanation.*— For the removal of doubts, it is hereby declared that, for the purposes of this sub-section,—

(a) an order passed by the Assessing Officer shall include—

(i) an order of assessment made by the Assistant Commissioner or the Income-tax Officer on the basis of the directions issued by the Deputy Commissioner under section 144A;

(ii) an order made by the Deputy Commissioner in exercise of the powers or in the performance of the functions of an Assessing Officer conferred on, or assigned to, him under the orders or directions issued by the Board or by the Chief Commissioner or Director General or Commissioner authorised by the Board in this behalf under section 120;

(b) "record" includes all records relating to any proceeding under this Act available at the time of examination by the Commissioner;

(c) where any order referred to in this sub-section and passed by the Assessing Officer had been the subject-matter of any appeal, the powers of the Commissioner under this sub-section shall extend to such matters as had not been considered and decided in such appeal.'

45. *Amendment of section 271B.*—In section 271B of the Income-tax Act, after the words, figures and letters "or obtain a report of such audit as required under section 44AB", the words, brackets and figures "or furnish the said report alongwith the return of his income filed under sub-section (1) of section 139, or along with the return of income furnished in response to a notice under clause (i) of sub-section (1) of section 142" shall be inserted with effect from the 1st day of April, 1989.

46. *Insertion of new section 276BB.* — After section 276B of the Income -tax Act, the following section shall be inserted with effect from the 1st day of June, 1988, namely:—

"276BB. *Failure to pay the tax collected at source.*— If a person fails to pay to the credit of the Central Government, the tax collected by him as required under the provisions of section 206C, he shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to seven years and with fine."

47. *Amendment of section 279.*— In section 279 of the Income-tax Act, with effect from the 1st day of April, 1989,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

'(1) A person shall not be proceeded against for an offence under section 275A, section 276, section 276A, section 276B, section 276BB, section 276C, section 276CC section 276D, section 277 or section 278 except with the previous sanction of the Chief Commissioner or Director General or Commissioner:

Provided that no such sanction shall be required if the prosecution is at the instance of the Commissioner (Appeals) or the appropriate authority.

*Explanation.*— For the purposes of this section, "appropriate authority" shall have

the same meaning as in clause (c) of section 269UA.;

(b) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) Any offence under this Chapter may, either before or after the institution of proceedings, be compounded by—

(a) the Board or a Chief Commissioner or a Director General authorised by the Board in this behalf, in a case where the prosecution would lie at the instance of the Commissioner (Appeals) or the appropriate authority;

(b) the Chief Commissioner or Director General or Commissioner, in any other case."

48. *Omission of Chapter XXIIA.*— Chapter XXIIA of the Income-tax Act shall be omitted.

49. *Amendment of section 281B.*— In section 281B of the Income-tax Act,—

(a) in sub-section (1), the following *Explanation* shall be inserted at the end, namely:—

"*Explanation.*— For the purposes of this sub-section, proceedings under sub-section (5) of section 132 shall be deemed to be proceedings for the assessment of any income or for the assessment or reassessment of any income which has escaped assessment.";

(b) in sub-section (2), after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that where an application for settlement under section 245C is made, the period commencing from the date on which such application is made, and ending with the date on which an order under sub-section (1) of section 245D is made shall be excluded from the period specified in the preceding proviso."

50. *Omission of section 285A.*— Section 285A of the Income-tax Act shall be omitted.

51. *Amendment of section 293.*— In section 293 of the Income-tax Act, for the words "any order made", the words "any proceeding taken or order made" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 1988.

52. *Amendment of First Schedule.*— In the First Schedule to the Income-tax Act, in rule 5 clause (b) shall be omitted with effect from the 1st day of April, 1989.

53. *Amendment of Eleventh Schedule.*— In the Eleventh Schedule to the Income-tax Act, for item 9, the following item shall be substituted with effect from the 1st day of April, 1989, namely:—

"9. Projectors."

54. *Consequential amendments.*— The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act, namely:—

(i) in section 2, in clause (24), sub-clause (viii) shall be omitted;

(ii) in section 18, in sub-section (1), in clause (i) the words, figures and letters "not being interest payable under section 280D in respect of any annuity deposit made under Chapter XXIIA" shall be omitted;

(iii) in section 29 [as amended by the Direct Tax Laws (Amendment) Act, 1987], for the words, figures and 4 of 1988. letter "sections 30 to 43B", the words, figures and letter "sections 30 to 43C" shall be substituted;

(iv) in section 33, in sub-section (2) and the *Explanation* thereunder, the words, figures and letter "or section 280-O" shall be omitted;

(v) in section 33A, in sub-section (2) and the *Explanation* thereunder, the words, figures and letter "or section 280-O" shall be omitted;

(vi) in section 80B, in clause (5), the words, figures and letter "or under section 280-O" shall be omitted;

(vii) in section 80J, in sub-section (3), the words, figures and letter "or section 280-O" shall be omitted;

(viii) in section 80L, in sub-section (1), in clause (i), the brackets, words, figures and

letters "(not being interest payable under section 280D in respect of any annuity deposit made under Chapter XXIIA)" shall be omitted;

(ix) in section 194A, in sub-section (1), for the words 'chargeable under the head "Interest on securities"', the words "by way of interest on securities" shall be substituted with effect from the 1st day of April, 1989;

(x) in section 253, in sub-section (1), in clause (c) the words, figures and letter "or under section 285A" shall be omitted.

### Wealth-tax

55. *Amendment of section 5.* — In section 5 of the Wealth-tax Act, 1957 27 of 1957. (hereinafter referred to as the Wealth-tax Act),—

(a) in sub-section (1),—

(i) after clause (xvii) and the *Explanation* thereto, the following clause shall be inserted, namely:—

"(xviii) in the case of an individual or a Hindu undivided family, such Relief Bonds as the Central Government may, by notification in the Official Gazette, specify in this behalf;"

(ii) for clause (xxxa), the following clause shall be substituted with effect from the 1st day of April, 1989, namely:—

"(xxxa) the value of one or more dwelling units (each having a plinth area of eighty square metres or less) belonging to the assessee and used solely for the purpose of residence of persons employed by the assessee in any plantation or industrial undertaking belonging to the assessee;"

(b) in sub-section (1A), with effect from the day of April, 1989,—

(i) in the opening paragraph, after the brackets and figures "(xvi)", the brackets, figures and letter "(xvii)" shall be inserted;

(ii) after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that nothing contained in this sub-section shall apply to any assets referred to in clause (xvie) which are sold by a public sector company before the 1st day of June, 1988.";

(iii) in the second proviso, for the words "Provided further that", the words "Provided also that" shall be substituted;

(c) in sub-section (3),—

(i) in the opening portion, after the brackets, figures and letter "(xvie)", the brackets, figures and letter "(xvif)," shall be inserted;

(ii) in clause (aa),—

(1) after the word, brackets, figures and letter "clause (xvie)", the words, brackets, figures and letter "or Relief Bonds referred to in clause (xvif)," shall be inserted;

(2) after the words "Bonds or debentures", the words "or Relief Bonds" shall be inserted.

56. *Insertion of new section 22DD.*— After section 22D of the Wealth-tax Act, the following section shall be inserted, namely:—

"22DD. *Power of Settlement Commission to order provisional attachment to protect revenue.*— (1) Where, during the pendency of any proceeding before it, the Settlement Commission is of the opinion that for the purpose of protecting the interests of the revenue it is necessary so to do, it may, by order, attach provisionally any property belonging to the applicant in the manner provided in the Second Schedule to the Income-tax Act as made applicable to this Act by section 32:

Provided that where a provisional attachment made under section 34C is pending immediately before an application is made under section 22C, an order under this sub-section shall continue such provisional attachment upto the period upto which an order made under section 34C would have continued if such application had not been made:

Provided further that where the Settlement Commission passes an order under this sub-section after the expiry of the period referred to in the preceding proviso, the provisions of sub-section (2) shall apply to such order as if the said order had originally been passed by the Settlement Commission.

(2) Every provisional attachment made by the Settlement Commission under sub-section (1) shall cease to have effect after the expiry of a period of six months from the date of the order made under sub-section (1):

Provided that the Settlement Commission may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as it thinks fit, so, however, that the total period of extension shall not in any case exceed two years."

57. *Amendment of section 25.*— In section 25 of the Wealth-tax Act, in sub-section (2), for the *Explanation*, the following *Explanation* shall be substituted with effect from the 1st day of June, 1988, namely:—

'*Explanation.*— For the removal of doubts, it is hereby declared that, for the purposes of this sub-section,—

(a) an order passed by the Assessing Officer shall include an order made by the Deputy Commissioner in exercise of the powers or in the performance of the functions of an Assessing Officer conferred on or assigned to him under orders or directions issued by the Board or by the Chief Commissioner or Director General or Commissioner authorised by the Board in this behalf under section 120 of the Income-tax Act read with section 8 of this Act;

(b) "record" includes all records relating to any proceeding under this Act available at the time of examination by the Commissioner;

(c) where any order referred to in this sub-section and passed by the Assessing Officer had been the subject matter of any appeal, the powers of the Commissioner under this sub-section shall extend to such matters as had not been considered and decided in such appeal.'



58. *Amendment of section 34AB.*— In section 34AB of the Wealth-tax Act, in sub-sections (1) and (2), for the word "Board", the words "Chief Commissioner or Director General" shall be substituted with effect from the 1st day of June, 1988.

59. *Amendment of section 34ACC.*— In section 34ACC of the Wealth-tax Act, for the words "to the Board", occurring at the end, the words "to the Chief Commissioner or Director General" shall be substituted with effect from the 1st day of June, 1988.

60. *Amendment of section 34AD.*— In section 34AD of the Wealth-tax Act, with effect from the 1st day of June, 1988,—

(a) in sub-section (1),—

(i) for the word "Board", at both the places where it occurs, the words "Chief Commissioner or Director General" shall be substituted;

(ii) for the words "it is satisfied", the words "he is satisfied" shall be substituted;

(iii) for the words "it thinks fit", the words "he thinks fit" shall be substituted;

(b) in sub-section (2), for the word "Board", the words "Chief Commissioner or Director General" shall be substituted;

(c) after sub-section (2), the following sub-sections shall be inserted, namely:—

"(3) Without prejudice to the provisions of sub-sections (1) and (2), the Chief Commissioner or Director General shall, once in three years, review the performance of all the registered valuers and may remove the name of any person from the Register of Valuers where he is satisfied, after giving that person a reasonable opportunity of being heard and after such further inquiry, if any, as he thinks fit to make, that his performance is such that his name should not remain on the Register of Valuers."

(4) The Chief Commissioner of Director General may himself conduct the inquiry referred to in Sub-section (1) or sub-section (3) or appoint an Inquiry Officer not below the rank of a Commissioner to conduct such inquiry, and for the purposes of such inquiry, the Chief Commissioner or Director General and the Inquiry Officer so appointed shall have the same powers as are vested in a court under the Code of Civil Procedure, 1908 when trying a suit in respect of the following matters, namely:—

(a) discovery and inspection;

(b) enforcing the attendance of any person including any officer of a banking company and examining him on oath;

(c) compelling the production of books of account and other documents;

(d) issuing commission."

61. *Insertion of new section 34AE.*— In Chapter VIIB of the Wealth-tax Act, after section 34AD, the following section shall be inserted with effect from the 1st day of June, 1988, namely:—

"34AE. *Existing registered valuers to apply afresh.*— (1) Notwithstanding anything contained in this Chapter, every person whose name is included in the Register of Valuers immediately before the 1st day of June, 1988, shall, if he intends to continue to be registered under this Act, make an application under sub-section (2) of section 34AB within a period of three months from that date, for being registered afresh as a valuer under this Chapter and the provisions of sub-section (3) of that section and the rules made thereunder shall be applicable in respect of the verification of the application, the fees that shall accompany such application and the declaration to be made by the applicant.

(2) The provisions of this Chapter regarding the registration of a person as a valuer and other matters shall, so far as may be, apply to every application made under sub-section (1).



(3) Every application pending before the Board immediately before the 1st day of June, 1988, shall be deemed to be an application received by the Chief Commissioner or Director General under sub-section (1)."

62. *Amendment of section 34C.*— In section 34C of the Wealth-tax Act,—

(a) in sub-section (1), the following *Explanation* shall be inserted at the end, namely:—

*"Explanation.*— For the purposes of this sub-section, the proceedings under sub-section (5) of section 37A shall be deemed to be proceedings for the assessment of any net wealth or for the assessment or reassessment of any net wealth which has escaped assessment."

(b) in sub-section (2), after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that where an application for settlement under section 22C is made, the period commencing from the date on which such application is made and ending with the date on which an order under sub-section (1) of section 22D is made shall be excluded from the period specified in the preceding proviso."

63. *Substitution of new section for section 35-I.*— For section 35-I of the Wealth-tax Act, the following section shall be substituted with effect from the 1st day of April, 1989, namely:—

*"35-I. Prosecutions to be with the previous sanction of certain wealth-tax authorities and their power to compound offences.*— (1) A person shall not be proceeded against for an offence under this Act except with the previous sanction of the Chief Commissioner or Director General or Commissioner:

Provided that no such sanction shall be required if the prosecution is at the instance of the Commissioner (Appeals).

(2) Any such offence may, either before or after the institution of proceedings, be compounded by—

(a) the Board or a Chief Commissioner or a Director general authorised by the Board in this behalf, in a case where the prosecution would lie at the instance of the Commissioner (Appeals);

(b) the Chief Commissioner or Director General or Commissioner, in any other case."

64. *Amendment of section 37.*— In section 37 of the Wealth-tax Act, with effect from the 1st day of June, 1988,—

(a) after sub-section (1), the following sub-section shall be inserted, namely:—

*"(1A) If the Director General or Director or Deputy Director or Assistant Director, or the authorised officer referred to in sub-section (1) of section 37A before he takes action under clauses (i) to (vi) of that sub-section, has reason to suspect that any net wealth has been concealed, or is likely to be concealed, by any person or class of persons within his jurisdiction, then, for the purposes of making any inquiry or investigation relating thereto, it shall be competent for him to exercise the powers conferred under sub-section (1) on the wealth-tax authorities referred to in that sub-section, notwithstanding that no proceedings with respect to such person or class of persons are pending before him or any other wealth-tax authority."*

(b) in sub-section (3), in the proviso, in clause (b) [as amended by section 127 of the Direct Tax Laws (Amendment) Act, 1987], for the words "the Chief Commissioner or Commissioner therefor", the words "the Chief Commissioner or Director General or Commissioner or Director therefor, as the case may be" shall be substituted.

65. *Amendment of section 43.*— In section 43 of the Wealth-tax Act, for the words "any order made", the words "any proceeding taken or order made" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 1988.

66. *Amendment of Schedule I.*— In Schedule I to the Wealth-tax Act, in part I, the following shall be added at the end, namely:—

### "Surcharge on wealth-tax

The amount of wealth-tax computed in accordance with the provisions of this Part shall, in relation to the assessment year commencing on the 1st day of April, 1988, be increased by a surcharge calculated at the rate of ten per cent. of such wealth-tax."

### Gift-tax

67. *Amendment of section 5.*— In section 5 of the Gift-tax Act, 1958 (hereinafter referred to as the Gift-tax Act), in sub-section (1) after clause (iiic), the following clause shall be inserted, namely:—

"(iiid) being an individual or a Hindu undivided family, of property in the form of such Relief Bonds, as the Central Government may, by notification in the Official Gazette, specify in this behalf subject to a maximum of rupees five lakhs in value in the aggregate in one or more previous years:

Provided that the exemption conferred by this clause shall be available only to a person who has initially subscribed to the said Bonds;"

68. *Amendment of section 24.*— In section 24 of the Gift-tax Act, in sub-section (2), for the *Explanation*, the following *Explanation* shall be substituted with effect from the 1st day of June, 1988, namely:—

*'Explanation.*— For the removal of doubts, it is hereby declared that, for the purposes of this sub-section,—

(a) an order passed by the Assessing Officer shall include an order passed by the Deputy Commissioner in exercise of the powers or in performance of the functions of an Assessing Officer conferred on or assigned to him under orders or directions issued by the Board or by the Chief Commissioner or Director General or Commissioner authorised by the Board in this behalf under section 120 of the Income-tax Act read with section 7 of this Act;

(b) "record" includes all records relating to any proceeding under this Act

available at the time of examination by the Commissioner;

(c) where any order referred to in this sub-section and passed by the Assessing Officer had been the subject matter of any appeal, the powers of the Commissioner under this sub-section shall extend to such matters as had not been considered and decided in such appeal."

69. *Amendment of section 35.*— In section 35 of the Gift-tax Act, for sub-section (3) and (4), the following sub-sections shall be substituted with effect from the 1st day of April, 1989, namely:—

"(3) A person shall not be proceeded against for an offence under this Act except with the previous sanction of the Chief Commissioner or Director General or Commissioner:

Provided that no such sanction shall be required if the prosecution is at the instance of the Commissioner (Appeals).

(4) Any such offence may, either before or after the institution of proceedings, be compounded by—

(a) the Board or a Chief Commissioner or a Director General authorised by the Board in this behalf, in a case where the prosecution would lie at the instance of the Commissioner (Appeals);

(b) the Chief Commissioner or Director General or Commissioner, in any other case."

70. *Amendment of section 36.*— In section 36 of the Gift-tax Act, after sub-section (1), the following sub-section shall be inserted with effect from the 1st day of June, 1988, namely:—

"(1A) If the Director General or Director or Deputy Director or Assistant Director has reason to suspect that any gifts chargeable to tax under this Act have been concealed, or are likely to be concealed, by any person or class of persons within his jurisdiction, then, for the purposes of making any inquiry or investigation relating thereto, it shall be competent for him to exercise the powers conferred under sub-section (1) on the gift-tax

authorities referred to in that sub-section, notwithstanding that no proceedings with respect to such person or class of persons are pending before him or any other gift-tax authority."

71. *Amendment of section 42.* — In section 42 of the Gift-tax Act, for the words "any order made", the words "any proceeding taken or order made" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 1988.

### Expenditure-tax

72. *Substitution of new authorities.*  
— In the Expenditure-tax Act, 1987 35 of 1987. (hereinafter referred to as the Expenditure-tax Act), save as otherwise expressly provided herein, the references to any authorities specified in column (1) of the Table below shall be substituted by references to the authority or authorities specified in the corresponding entries in column (2) of the said Table and such consequential changes, as the rules of grammar may require, shall also be made.

TABLE

(1)	(2)
Commissioner	Chief Commissioner or Commissioner
Inspecting Assistant Commissioner	Deputy Commissioner
Income-tax Officer	Assessing Officer:

Provided that nothing contained in this section shall apply to the reference to "Commissioner" occurring in sections 21 and 23.

73. *Amendment of section 6.* — In section 6 of the Expenditure-tax Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) Every Director General of Income-tax, Chief Commissioner of Income-tax, Director of Income-tax, Commissioner of Income-tax, Commissioner of Income-tax (Appeals), Deputy Director of Income-tax, Deputy Commissioner of Income-tax, Assistant Director of Income-tax, Assistant Commissioner of Income-tax, Income-tax Officer, Tax Recovery Officer and Inspector

of Income-tax shall have the like powers and perform the like functions under this Act as he has and performs under the Income-tax Act, and for the exercise of his powers and the performance of his functions, his Jurisdiction under this Act shall be the same as he has under the Income-tax Act.";

(b) in sub-section (3), for the words "Director of Inspection or by the Commissioner", the words "Director General or Director or by the Chief Commissioner or Commissioner" shall be substituted.

74. *Amendment of section 13.* — In section 13 of the Expenditure-tax Act, in sub-section (3), for the words and figures "the Commissioner, or, as the case may be, the order under section 22 or section 23 is received by the Commissioner", the words and figures "the Commissioner, or the order is received by the Chief Commissioner or Commissioner, as the case may be, under section 22 or section 23" shall be substituted.

75. *Amendment of section 24.* — In section 24 of the Expenditure tax Act,—

(a) for the figures, brackets, letters and words "2(43B) and (44), 118, 125, 125A, 128 to 136 (both inclusive)", the figures, brackets and words "2 (44), 118, 120, 129, 131 to 136 (both inclusive)" shall be substituted;

(b) the figures "231," shall be omitted.

### CHAPTER IV

#### Indirect Taxes

#### Customs

76. *Amendment of Act 51 of 1975.* — The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), shall be amendment in the manner specified in the Second Schedule.

77. *Auxiliary duties of customs.*—

(1) In the case of goods mentioned in the First Schedule to the Customs Tariff Act, or in that Schedule, as amended from time to time, there shall be levied and collected as an auxiliary duty of customs an amount equal to fifty per cent. of the value of the goods as determined in accordance with the provisions of section 14 of the Customs Act, 1962 (hereinafter referred to as 52 of 1962. the Customs Act).

(2) Sub-section (1), shall cease to have effect after the 31st day of March, 1989, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act. 10 of 1897.

(3) The auxiliary duties of customs referred to in sub-section (1) shall be in addition to any duties of customs chargeable on such goods under the Customs Act, or any other law for the time being in force.

(4) The provisions of the Customs Act and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the auxiliary duties of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulations, as the case may be.

78. *Amendment of section 27.* — In section 27 of the Customs Act, after Sub-section (4), the following sub-section shall be inserted, namely:—

"(5) Notwithstanding anything contained in any other law, the provisions of this section shall also apply to a claim for refund of any amount collected as duty of customs made on the ground that the goods in respect of which such amount was collected were not leviable to such duty or were entitled to exemption from duty and no court shall have any jurisdiction in respect of such claim."

79. *Amendment of section 115.* — In section 115 of the Customs Act, in sub-section (2), in the opening paragraph, the words "and that each of them had taken all such precautions against such use as are for the time being specified in the rules" shall be omitted.

80. *Amendment of section 156.* — In section 156 of the Customs Act, in sub-section (2), clause (c) shall be omitted.

#### Excise

81. *Amendment of Act 5 of 1986.* — The Central Excise Tariff Act, 1985 (hereinafter referred to as

the Central Excise Tariff Act), shall be amended in the manner specified in the Third Schedule.

82. *Special duties of excise.*— (1) In the case of goods chargeable with a duty of excise under the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), as amended from time to time, read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable (not being a notification providing for any exemption for giving credit with respect to, or reduction of duty of excise under the said Act on such goods equal to, any duty of excise under the said Act, or the additional duty under section 3 of the Customs Tariff Act, already paid on the raw material or component parts used in the production or manufacture of such goods), there shall be levied and collected a special duty of excise equal to five per cent. of the amount so chargeable on such goods. 1 of 1944.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1989, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had been repealed by a Central Act. 10 of 1897.

(3) The special duties of excise referred to in sub-section (1) shall be in addition to any duties of excise chargeable on such goods under the Central Excises Act, or any other law for the time being in force.

(4) The provisions of the Central Excises Act, and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the special duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules, as the case may be.

83. *Amendment of Act 58 of 1957.*— The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act), shall be amended in the manner specified in the Fourth Schedule.

84. *Provision as to additional duties of excise on certain varieties of sugar in relation to a certain period and validation.*— (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 97 (E), dated the 23rd day of February, 1988 which was issued in exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise Act, providing for withdrawal of exemptions from additional duty of excise in relation to certain varieties of sugar (hereafter in this section referred to as sugar), shall be deemed to have, and to have always had, effect on and from the 10th day of September, 1986.

(2) Any action or thing taken or done or purported to have been taken or done on or after the 10th day of September, 1986 and before the 23rd day of February, 1988, in relation to sugar under the Additional Duties of Excise Act, shall be deemed to be, and to have always been, for all purposes as validly and effectively taken or done as if the provisions of sub-section (1) had been in force at all material of times and such action or thing had been taken or done under the Additional Duties of Excise Act read with the notification dated the 23rd day of February, 1988, referred to in sub-section (1), and, accordingly, notwithstanding anything contained in any judgement, decree or order of any court, tribunal or other authority,—

(a) all additional duties of excise levied, assessed or collected or purporting to have been levied, assessed or collected on or after the 10th day of September, 1986 and before the 23rd day of February, 1988, on sugar, shall be deemed to be, and shall be deemed to have always been, as validly levied, assessed or collected as if the provisions of this section had been in force at all material times;

(b) no suit or other proceeding shall be maintained or continued in any court, tribunal or other authority, for the refund of, and no enforcement shall be made by any court, tribunal or other authority, of any decree or order directing the refund of, any such additional duties of excise which have been

collected and which would have been validly collected if the provisions of this section had been in force at all material times;

(c) recovery shall be made of all such additional duties of excise which have not been collected or, as the case may be, which have been refunded but which would have been collected or, as the case may be, would not have been refunded, if the provisions of this section had been in force at all material times.

*Explanation.*— For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

## CHAPTER V

### Miscellaneous

85. *Amendment of Act 74 of 1956.*— In section 14 of the Central Sales Tax Act, 1956,—

(a) for item (iia), the following item shall be substituted, namely:—

“(iia) cotton fabrics covered under heading Nos. 52.05, 52.06, 52.07, 52.08, 52.09, 52.10, 52.11, 52.12, 58.01, 58.02, 58.03, 58.04, 58.05, 59.01, 59.03, 59.05, 59.06, and 60.01 of the Schedule to the Central Excise Tariff Act, 1985;” 5 of 1986.

(b) for items (vii), (viii), (ix) and (x), the following items shall be substituted, namely:—

“(vii) man-made fabrics covered under heading Nos. 54.08, 54.09, 54.10, 54.11, 54.12, 55.07, 55.08, 55.09, 55.10, 55.11, 55.12, 58.01, 58.02, 58.03, 58.04, 58.05, 59.01, 59.02, 59.03, 59.05, 59.06 and 60.01 of the Schedule to the Central Excise Tariff Act, 1985;” 5 of 1986.

“(viii) sugar covered under sub-heading Nos. 1701.20, 1701.31, 1701.39 and 1702.11 of the Schedule to the Central Excise Tariff Act, 1985;” 5 of 1986.

(ix) unmanufactured tobacco and tobacco refuse covered under sub-heading No. 2401.00, cigars and cheroots of tobacco covered under heading No. 24.02, cigarettes and cigarillos of tobacco covered under sub-heading Nos. 2403.11 and 2403.21, and other manufactured tobacco covered under sub-heading Nos. 2404.11, 2404.12, 2404.13, 2404.19, 2404.21, 2404.29, 2404.31, 2404.39, 2404.41 and 2404.50, of the Schedule to the Central Excise Tariff Act, 1985;

5 of 1986.

(x) woven fabrics of wool covered under heading Nos. 51.06, 51.07, 58.01, 58.02, 58.03 and 58.05 of the Schedule to the Central Excise Tariff Act, 1985".

5 of 1986.

86. *Amendment of Act 57 of 1972.*— After section 35 of the General Insurance Business (Nationalisation) Act, 1972, the following section shall be inserted with effect from the 1st day of June, 1988, namely:—

"35A. *Deduction of income tax not to be made on interest or dividend payable to the Corporation, etc.*— Notwithstanding anything contained in section 193 or section 194 of the Income-tax Act, 1961, no deduction of income-tax shall be made on any interest or dividend payable to the Corporation or to any of the four new companies formed by virtue of the schemes framed under sub-section (1) of section 16, in respect of any securities or shares owned by the Corporation or such company or in which the Corporation or such company has full beneficial interest."

43 of 1961.

87. *Amendment of Act 11 of 1983.*— In section 40 of the Finance Act, 1987,—

(i) in sub-section (1), before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided that the amount of wealth-tax computed in accordance with the provisions of this sub-section shall, in

relation to the assessment year commencing on the 1st day of April, 1988, be increased by a surcharge calculated at the rate of ten per cent. of such wealth-tax."

(ii) in sub-section (3), with effect from the 1st day of April, 1989,—

(a) in clause (i), the words " , not being any such precious metal or alloy held for use as raw material in industrial production" shall be inserted at the end;

(b) to clause (v), the following proviso shall be added, namely:—

"Provided that nothing in this clause shall apply to any unused land held by the assessee for industrial purposes for a period of two years from the date of its acquisition by him;"

(c) for clause (vi), the following clauses shall be substituted, namely:—

'(vi) building or land appurtenant thereto, other than building or part thereof used by the assessee as factory, godown, warehouse, cinema house, hotel or office for the purposes of its business or as a hospital, creche, school canteen, library, recreational centre, shelter, rest-room or lunch room mainly used for the welfare of its employees or used as residential accommodation, except as provided in clauses (via) and (vib), and the land appurtenant to such building or part;

(via) any building used as residential accommodation in the nature of a guest house and land appurtenant thereto;

(vib) any building and the land appurtenant to such building used as residential accommodation by any director, manager, secretary or any other employee of the assessee, such employee holding not less than one per cent. of the equity share of the assessee or by any relative of any

person who holds not less than one per cent. of the equity share of the assessee.

*Explanation.*— For the purposes of this clause, "relative" shall have the meaning assigned to it in clause (b) of *Explanation 1* to section 80F of the Income-tax Act.;

(d) after clause (viii), the following proviso and *Explanation* shall be inserted, namely:—

"Provided that this section shall not apply to any asset referred to in clause (i), (ii), (iii), (iv), (v), or (vi), which is held by the assessee as stock-in-trade in a business carried on by it or, in the case of motor-cars referred to in clause (vii), they are held as stock-in-trade in such business or registered as taxies and used as such in a business of running motor-cars on hire carried on by the assessee.

*Explanation.* — Where any question arises as to whether all or any of the assets referred to in clause (i), (ii), (iii) or (iv) are held by the assessee as stock-in-trade in a business carried on by it, the question shall be decided in accordance with such directions as the Board may, by general or special order, issue for the guidance of the Assessing Officer, having regard to the ratio which the yearly turnover of a business of trading in such assets bears to the average of the stocks of such assets held from time to time during the year in such business ordinarily and other relevant factors."

88. *Amendment of Act 4 of 1988.*— In the Direct Tax Laws (Amendment) Act, 1987,—

(a) in section 36, clause (a) shall be omitted;

(b) in section 37,—

(i) in clause (a), after the words, brackets and figure "in sub-section (1)", the words, figures and letters "with effect from the 1st day of April, 1988," shall be inserted;

(ii) in clause (b), the words, figures and letters "with effect from the 1st day of April, 1988" shall be inserted at the end;

(c) in section 38, the words, figures and letters "with effect from the 1st day of April, 1988" shall be inserted at the end;

(d) section 92 shall be omitted;

(e) in section 128,—

(i) in clause (i), the words, figures and letters "with effect from the 1st day of April, 1988" shall be inserted at the end;

(ii) in clause (ii), after the words "shall be inserted", the words, figures and letters "with effect from the 1st day of April 1988" shall be inserted;

(iii) in clause (iii), the words, figures and letters "with effect from the 1st day of April, 1988" shall be inserted at the end;

(iv) in clause (vii), after the words "shall be substituted", the words, figures and letters "with effect from the 1st day of April, 1988" shall be inserted;

(f) in section 153, clause (a) shall be omitted;

(g) in section 154,—

(i) in clause (1),—

(A) in sub-clause (b), the words, figures and letters "with effect from the 1st day of April, 1988" shall be inserted at the end;

(B) in sub-clause (f), the words, figures and letters "with effect from the 1st day of April, 1988" shall be inserted at end;

(ii) in clause (2), in sub-clause (b), the words, figures and letters "with effect from the 1st day of April, 1988" shall be inserted at the end;

(h) in section 155, in clause (a), in sub-clause (ii), the words, figures and letters "with effect from the 1st day of April, 1988" shall be inserted at the end;

(i) in section 158, after the words "shall be inserted", the words, figures and letters "with effect from the 1st day of April, 1988" shall be inserted;

(j) in section 162,—

(i) in clause (a), the words, figures and letters "with effect from the 1st day of April, 1988" shall be inserted at the end;

(ii) in clause (b), after the words "shall be inserted", the words, figures and letters "with effect from the 1st day of April, 1988" shall be inserted;

(iii) for clause (c), the following clause shall be substituted, namely:—

"(c) (i) clauses (vi), (via), (vii), (xiii), (xv), (xvi) and (xvii) shall be omitted with effect from the 1st day of April, 1988;

(ii) clause (xviii) shall be omitted;"

(iv) in clause (g), after the words "shall be inserted", the words, figures and letters "with effect from the 1st day of April, 1988" shall be inserted;

(k) in section 182, clause (a) shall be omitted.

## THE FIRST SCHEDULE

(See section 2)

### PART I

#### Income-Tax

#### Paragraph A

#### Sub-Paragraph I

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

#### Rates of Income-tax

- (1) where the total Nil;  
income does not  
exceed Rs. 18,000
- (2) where the total 25 per cent. of the  
income exceeds Rs. amount by which the  
18,000 but does not total income/exceeds Rs.  
exceeds Rs. 25,000 18,000;
- (3) Whether the total Rs. 1,750 plus 30 per cent  
income exceeds Rs. of the amount by which  
25,000 but does not the total income exceeds  
exceed Rs. 50,000 Rs. 25,000
- (4) Where the total income Rs. 9,250 plus 40 per cent.  
exceeds Rs. 50,000 but of the amount by which  
does not exceed Rs. the total income exceeds  
1,00,000 Rs. 50,000;
- (5) Where the total income Rs. 29,250 plus 50 per  
exceeds Rs. 1,00,000 cent. of the amount by  
which the total income  
exceeds Rs. 1,00,000

#### Surcharge on Income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax:

Provided that no such surcharge shall be payable by a non-resident

#### Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1988 exceeds Rs. 18,000,—

#### Rates of Income-tax

- (1) Where the total income Nil;  
does not exceed  
Rs. 12,000
- (2) Where the total income 25 per cent. of the  
exceeds Rs. 12,000 but amount by which the  
does not exceed total income exceeds  
Rs. 20,000 Rs. 12,000;



- |  |  |
|--|--|
| (3) Where the total income exceeds Rs. 20,000 but does not exceed Rs. 40,000   | Rs. 2,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000;    |
| (4) Where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000   | Rs. 8,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 40,000;    |
| (5) Where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000 | Rs. 16,000 plus 50 per cent. of the amount by which the total income exceeds Rs. 60,000;   |
| (6) Where the total income exceeds Rs. 1,00,000                                | Rs. 36,000 plus 55 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

#### Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax:

Provided that no such surcharge shall be payable by a non-resident

#### Paragraph B

In the case of every co-operative society,—

#### Rates of Income-tax

- |  |   |
|--|---|
| (1) Where the total income does not exceed Rs. 10,000                        | 15 per cent. of the total income;   |
| (2) Where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,500 plus 25 per cent. of the amount by which the total income exceeds Rs. 10,000  |
| (3) Where the total income exceeds Rs. 20,000                                | Rs. 4,000 plus 40 per cent. of the amount by which the total income exceeds Rs. 20,000. |

#### Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax.

#### Paragraph C

#### Sub-Paragraph I

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

#### Rates of income-tax

- |  |  |
|--|--|
| (1) Where the total income does not exceed Rs. 10,000                          | Nil;   |
| (2) Where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000   | 5 per cent. of the amount by which the total income exceeds Rs. 10,000;                    |
| (3) Where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000   | Rs. 750 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;       |
| (4) Where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,500 plus 15 per cent. of the amount by which the total income exceeds Rs. 50,000;    |
| (5) Where the total income exceeds Rs. 1,00,000                                | Rs. 10,000 plus 24 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

#### Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax.

#### Sub-Paragraph II

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income,—

#### Rates of income-tax

- |  |   |
|--|---|
| (1) Where the total income does not exceed Rs. 10,000                        | Nil;  |
| (2) Where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 | 4 per cent. of the amount by which the total income exceeds Rs. 10,000; |

- (3) Where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 Rs. 600 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;
- (4) Where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 Rs. 2,350 plus 13 per cent. of the amount by which the total income exceeds Rs. 50,000;
- (5) Where the total income exceeds Rs. 1,00,000 Rs. 8,850 plus 22 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income tax.

*Explanation.*— For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

*Paragraph D*

In the case of every local authority,—

*Rate of income-tax*

On the whole of the total income 50 per cent.

*Surcharge on income-tax*

The amount of income-tax computed at the rate hereinbefore specified shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax.

*Paragraph E*

In the case of a company,—

*Rates of income-tax*

I. In the case of a domestic company,—

- (1) Where the company is a company in which the public are substantially interested 50 per cent. of the total income;

- (2) Where the company is not a company in which the public are substantially interested—

- (i) in the case of a trading company or an investment company 60 per cent. of the total income;
- (ii) in any other case 55 per cent. of the total income.

II. In the case of a company other than a domestic company,—

- (i) on so much of the total income as consists of—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

- (ii) on the balance, if any, of the total income 65 per cent.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the provisions of item I of this Paragraph shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge calculated at the rate of five per cent. of such income-tax.

## Part II

## RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194, 194A, 194B 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to deduction at the following rates:—

	Rate of income Tax		
1. In the case of a person other than a company—			
(a) Where the person is resident in India—			
(i) on income by way of interest other than "Interest on securities"	10 per cent.;	(D) on income by way of winnings from horse races	40 per cent.;
(ii) on income by way of winnings from lotteries and crossword puzzles	40 per cent.;	(E) on the whole of other income	income-tax at 30 per cent. of the amount of income or Income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher;
(iii) on income by way of winnings from horse races	40 per cent.;		
(iv) on income by way of insurance commission	10 per cent.;		
(v) on income by way of interest payable on—	10 per cent.		
(A) any security, other than a tax-free security, of the Central or a State Government		(ii) in the case of any other person—	
(B) any debentures or other securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act		(A) on income by way of interest payable on a tax-free security	15 per cent.;
(C) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 and any rules made thereunder		(B) on income by way of winnings from lotteries and crossword puzzles	40 per cent.;
(vi) on any other income (excluding interest payable on a tax-free security)	20 per cent.;	(C) on income by way of winnings from horse races	40 per cent.;
		(D) on the whole of the other income	income-tax at 30 per cent. of the amount of income or Income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher;
(b) Where the person is not resident in India—			
(i) in the case of a non-resident Indian—			
(A) on investment income and long-term capital gains	20 per cent.;		
(B) on income by way of interest payable on a tax-free security	15 per cent.;		
(C) on income by way of winnings from lotteries and crossword puzzles	40 per cent.;		
2. In the case of a company—			
(a) Where the company is a domestic company—			
(i) on income by way of interest other than "Interest on securities"	20 per cent.;		
(ii) on income by way of winnings from lotteries and crossword puzzles	40 per cent.;		

- (iii) on income by way of winnings from horse races 40 per cent.;
- (iv) on any other income (excluding interest payable on tax-free security) 21.5 per cent.;

(b) Where the company is not a domestic company—

- (i) on income by way of dividends payable by any domestic company 25 per cent.;
- (ii) on income by way of winnings from lotteries and crossword puzzles 40 per cent.;
- (iii) on income by way of winnings from horse races 40 per cent.;
- (iv) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency 25 per cent.;

- (v) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the proviso to subsection (IA) of section 115A of the Income-tax Act, to the Indian concern 30 per cent.;

- (vi) on income by way of royalty [not being roy-

alty of the nature referred to in sub-item (b) (v)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and which has been approved by the Central Government,—

- (A) Where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976 50 per cent.;

- (B) Where the agreement is made after the 31st day of March, 1976 30 per cent.;

- (vii) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and which has been approved by the Central Government.—

- (A) Where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976 50 per cent.;

- (B) where the agreement is made after the 31st day of March, 1976 30 per cent.;

- (viii) on income by way of interest payable on a tax-free security 44 per cent.

- (ix) on any other income 65 per cent.

*Explanation.*— For the purposes of this Part, "investment income", "long-term capital gains" and "non-resident Indian" shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.

#### *Surcharge on income-tax*

The amount of income-tax deducted in accordance with the provisions of—

(a) sub-item (a) of item 1 of this Part shall be increased by a surcharge for purposes of the Union, and

(b) sub-item (a) of item 2 of this Part shall be increased by a surcharge,

calculated at the rate of five per cent. of such income-tax.

### PART III

#### RATES FOR CALCULATING OR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge on such "advance tax" in respect of any income chargeable to tax under section 115B], shall be calculated, charged, deducted or computed at the following rate or rates:—

#### *Paragraph A*

##### *Sub-Paragraph I*

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

#### *Rates of Income-tax*

- |  |  |
|--|--|
| (1) Where the total income does not exceed Rs. 18,000                          | Nil;   |
| (2) Where the total income exceeds Rs. 18,000 but does not exceed Rs. 25,000   | 25 per cent. of the amount by which the total income exceeds Rs. 18,000;                   |
| (3) Where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000   | Rs. 1,750 plus 30 per cent. of the amount by which the total income exceeds Rs. 25,000;    |
| (4) Where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 9,250 plus 40 per cent. of the amount by which the total income exceeds Rs. 50,000;    |
| (5) Where the total income exceeds Rs. 1,00,000                                | Rs. 29,250 plus 50 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

#### *Surcharge on Income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax:

Provided that no such surcharge shall be payable by a non-resident.

##### *Sub-Paragraph II*

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1989 exceeds Rs. 18,000,—

*Rates of income-tax*

- (1) Where the total income does not exceed Rs. 12,000 Nil;
- (2) Where the total income exceeds Rs. 12,000 but does not exceed Rs. 20,000 25 per cent. of the amount by which the total income exceeds Rs. 12,000;
- (3) Where the total income exceeds Rs. 20,000 but does not exceed Rs. 40,000 Rs. 2,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000;
- (4) Where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000 Rs. 8,000 plus 40 per cent. of the amount by which the total income exceeds Rs. 40,000;
- (5) Where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000 Rs. 16,000 plus 50 per cent. of the amount by which the total income exceeds Rs. 60,000;
- (6) Where the total income exceeds Rs. 1,00,000 Rs. 36,000 plus 55 per cent. of the amount by which the total income exceeds Rs. 1,00,000

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax:

Provided that no such surcharge shall be payable by a non-resident.

*Paragraph B*

In the case of every co-operative society,—

*Rates of income-tax*

- (1) where the total income does not exceed Rs. 10,000 15 per cent. of the total income;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 Rs. 1,500 plus 25 per cent. of the amount by which the total income exceeds Rs. 10,000;

- (3) where the total income exceeds Rs. 20,000 Rs. 4,000 plus 40 per cent. of the amount by which the total income exceeds Rs. 20,000

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax.

*Paragraph C**Sub-Paragraph I*

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

*Rates of income-tax*

- (1) where the total income does not exceed Rs. 10,000 Nil;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 5 per cent. of the amount by which the total income exceeds Rs. 10,000;
- (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 Rs. 750 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000
- (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 Rs. 2,500 plus 15 per cent. of the amount by which the total income exceeds Rs. 50,000
- (5) where the total income exceeds Rs. 1,00,000 Rs. 10,000 plus 24 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax.

*Sub-Paragraph II*

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income,—

*Rate of income-tax*

- |  |   |
|--|---|
| (1) where the total income does not exceed Rs. 10,000                          | Nil;  |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000   | 4 per cent. of the amount by which the total income exceeds Rs. 10,000;                   |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000   | Rs. 600 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;      |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,350 plus 13 per cent. of the amount by which the total income exceeds Rs. 50,000;   |
| (5) where the total income exceeds Rs. 1,00,000                                | Rs. 8,850 plus 22 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax.

*Explanation.*—For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

*Paragraph D*

In the case of every local authority,—

*Rate of income-tax*

On the whole of the total income	50 per cent.
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*Surcharge on income-tax*

The amount of income-tax computed at the rate hereinbefore specified shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of five per cent. of such income-tax.

*Paragraph E*

In the case of a company,—

*Rates of income-tax*

I. In the case of a domestic company,—

- |  |                                   |
|--|-----------------------------------|
| (1) where the company is a company in which the public are substantially interested.     | 50 per cent. of the total income; |
| (2) where the company is not a company in which the public are substantially interested— |                                   |
| (i) in the case of trading company or an investment company                              | 60 per cent. of the total income; |
| (ii) in any other case   | 55 per cent. of the total income. |

II. In the case of a company other than a domestic company,—

- (i) on so much of the total income as consists of —

- (a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or
- (b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.

(ii) on the balance, if any, of the total income 65 per cent.

#### *Surcharge on income-tax*

The amount of income-tax computed in accordance with the provisions of item I of this Paragraph shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge calculated at the rate of five per cent. of such income-tax.

#### Part IV

[See section 2 (9) (e)]

#### Rules For Computation of Net Agricultural Income

**Rule 1.**—Agricultural income of the nature referred to in sub-clause (a) of clause (1) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

**Rule 2.**—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43, 43A and 43B of the Income-tax Act shall, so far as may be, apply accordingly.

**Rule 3.**—Agricultural income of the nature referred to in sub-clause (c) of clause (1) of section 2 of the

Income-tax Act, being income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

**Rule 4.**—Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee.

**Rule 5.**—Where the assessee is a partner of a registered firm or an unregistered firm assessed as a registered firm under clause (6) of section 183 of the income-tax Act, which in the previous year has any agricultural income, or is a partner or an unregistered firm which has not been assessed as a registered firm under clause (6) of the said section 183 and which in the previous year has either no income chargeable to tax under the income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an unregistered firm but has any agricultural income, then, the agricultural income or loss of the firm shall be computed in accordance with these rules and his share in the agricultural income or loss of the firm shall be computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act and the share so computed shall be regarded as the agricultural income or loss of the assessee.

**Rule 6.**—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so



computed shall be regarded as the agricultural income or loss of the assessee.

**Rule 7.**— Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of section 183 of the Income-tax Act or is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the firm, association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

**Rule 8.**— Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

**Rule 9.**— (1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1988, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1980 or the 1st day of April, 1981 or the 1st day of April, 1982 or the 1st day of April, 1983 or the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1980 to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1981 or the 1st day of April, 1982 or the 1st day of April, 1983 or the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of the April, 1987,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1981, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1982 or the 1st day of April, 1983 or the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1982, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1983 or the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1983, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1984, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1985, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1986 or the 1st day of April, 1987,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1986, to the extent if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, and

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1987,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1988.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1989 or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous years, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1981 or the 1st day of April, 1982 or the 1st day of April, 1983 or the 1st day of April, 1984, or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988, is a loss, then, for the purposes of sub-section (8) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1981, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1982 or the 1st day of April, 1983 or the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1982, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1983 or the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1983, to the extent, if any, such loss has not been set off against the agricultural income

for the previous year relevant to the assessment year commencing on the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988.

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1984, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988.

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1985, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1986 or the 1st day of April, 1986 or the 1st day of April, 1988,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1986, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1987 or the 1st day of April, 1988,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, and

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1989.

(3) Where a change has occurred in the constitution of a firm, nothing in sub-rule (1) or sub-rule (2) shall entitle the firm to set off so much of the loss

proportionate to the share of a retired or deceased partner computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act as exceeds his share of profits, if any, of the previous year in the firm, or entitle any partner to the benefit of any portion of the said loss (computed in the manner aforesaid) which is not apportionable to him.

(4) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(5) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance (No. 2) Act, 1980, or of the First Schedule to the Finance Act, 1981, or of the First Schedule to the Finance Act, 1982, or of the First Schedule to the Finance Act, 1983, or of the First Schedule to the Finance Act, 1984, or of the First Schedule to the Finance Act, 1985, or of the First Schedule to the Finance Act, 1986, or of the First Schedule to the Finance Act, 1987, shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

**Rule 10.**— Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

**Rule 11.**— The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

**Rule 12.**— For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

## THE SECOND SCHEDULE

(See section 76)

In the First Schedule to the Customs Tariff Act,—

(i) in Chapter 8,—

(1) in sub-heading Nos. 0802.11 and 0802.12, for the entries in columns (4) and (5), the entries "100% plus Rs. 50 per Kg." and "90% plus Rs. 50 per Kg." shall, respectively, be substituted;

(2) in sub-heading No. 0802.50, for the entries in columns (4) and (5), the entries "200% plus Rs. 25 per Kg." and "190% plus Rs. 25 per kg." shall, respectively, be substituted;

(3) in sub-heading No. 0806.20, for the entries in columns (4) and (5), the entries "100% plus Rs. 50 per Kg." and "90% plus Rs. 50 per Kg." shall, respectively, be substituted;

(4) in sub-heading No. 0813.50, for the entries in columns (4) and (5), the entries "200% plus Rs. 25 per Kg." and "190% plus Rs. 25 per Kg." shall, respectively, be substituted;

(ii) in Chapter 12, in sub-heading No. 1207.10, for the entries in columns (4) and (5), the entries "200%" and "190%" shall, respectively, be substituted;

(iii) in Chapter 22, in sub-heading No. 2208.10, for the entry in column (4), the entry "Rs. 80 per litre or 270%, whichever is higher" shall be substituted;

(iv) in Chapter 26, in sub-heading Nos. 2620.11 and 2620.19, for the entry in column (4), the entry "150%" shall be substituted;

(v) in Chapter 28, in sub-heading Nos. 2801.10, 2801.20, 2801.30, 2802.00, 2803.00, 2804.10, 2804.21, 2804.29, 2804.30, 2804.40, 2804.50, 2804.61, 2804.69, 2804.70,

2804.80, 2804.90, 2805.11, 2805.19, 2805.21, 2805.22, 2805.30, 2805.40, 2806.10, 2806.20, 2807.00, 2808.00, 2809.10, 2809.20, 2810.00, 2811.11, 2811.19, 2811.21, 2811.22, 2811.23, 2811.29, 2812.10, 2812.90, 2813.10, 2813.90, 2814.10, 2814.20, 2815.11, 2815.12, 2815.20, 2815.30, 2816.10, 2816.20, 2816.30, 2817.00, 2818.10, 2818.20, 2818.30, 2819.10, 2819.90, 2820.10, 2820.90, 2821.10, 2821.20, 2822.00, 2823.00, 2824.10, 2824.20, 2824.90, 2825.10, 2825.20, 2825.30, 2825.40, 2825.50, 2825.60, 2825.70, 2825.80, 2825.90, 2826.11, 2826.12, 2826.19, 2826.20, 2826.30, 2826.90, 2827.10, 2827.20, 2827.31, 2827.32, 2827.33, 2827.34, 2827.35, 2827.36, 2827.37, 2827.38, 2827.39, 2827.41, 2827.49, 2827.51, 2827.59, 2827.60, 2828.10, 2829.11, 2828.90, 2829.19, 2829.90, 2830.10, 2830.20, 2830.30, 2830.19, 2831.10, 2831.90, 2832.10, 2832.20, 2832.30, 2833.11, 2833.19, 2833.21, 2833.22, 2833.23, 2833.24, 2833.25, 2833.26, 2833.27, 2833.29, 2833.30, 2833.40, 2834.10, 2834.21, 2834.22, 2834.29, 2835.10, 2835.21, 2835.22, 2835.23, 2835.24, 2835.25, 2835.26, 2835.29, 2835.31, 2835.39, 2836.10, 2836.20, 2836.30, 2836.40, 2836.50, 2836.60, 2836.70, 2836.91, 2836.92, 2836.93, 2836.99, 2837.11, 2837.19, 2837.20, 2838.00, 2839.11, 2839.19, 2839.20, 2839.90, 2840.11, 2840.19, 2840.20, 2840.30, 2841.10, 2841.20, 2841.30, 2841.40, 2841.50, 2841.60, 2841.70, 2841.80, 2841.90, 2842.10, 2842.90, 2843.10, 2843.21, 2843.29, 2843.30, 2843.90, 2844.10, 2844.20, 2844.30, 2844.40, 2844.50, 2845.10, 2845.90, 2846.10, 2846.90, 2847.00, 2848.10, 2848.90, 2849.10, 2849.20, 2849.90, 2850.00, and 2851.00, for the entry in column (4), the entry "100% plus Rs. 25 per kg." shall be substituted:

(vi) in Chapter 29,—

(1) in sub-heading Nos. 2901.10, 2901.21, 2901.22, 2901.23, 2901.24, 2901.29, 2902.11, 2902.19, 2902.41, 2902.42, 2902.43, 2902.50, 2902.70, 2902.90, 2903.11, 2903.12, 2903.13, 2903.14, 2903.15, 2903.16, 2903.19, 2903.21, 2903.22, 2903.23, 2903.29, 2903.30, 2903.40, 2903.51, 2903.59, 2903.61, 2903.62, 2903.69, 2904.10, 2904.20, 2904.90, 2905.11, 2905.12, 2905.13, 2905.14, 2905.15, 2905.16, 2905.17, 2905.19, 2905.21, 2905.22, 2905.29, 2905.31, 2905.32, 2905.39, 2905.41, 2905.42, 2905.43, 2905.44, 2905.49, 2905.50, 2906.11, 2906.12, 2906.13, 2906.14, 2906.19, 2906.21, 2906.29, 2907.11, 2907.12, 2907.13, 2907.14, 2907.15, 2907.19, 2907.21, 2907.22, 2907.23, 2907.29, 2907.30, 2908.10, 2908.20, 2908.90, 2909.11, 2909.19, 2909.20, 2909.30, 2909.41, 2909.42, 2909.43, 2909.44, 2909.49, 2909.50, 2909.60,

2910.10, 2910.20, 2910.30, 2910.90, 2911.00, 2912.11, 2912.12, 2912.13, 2912.19, 2912.21, 2912.29, 2912.30, 2912.41, 2912.42, 2912.49, 2912.50, 2912.60, 2913.00, 2914.11, 2914.12, 2914.13, 2914.19, 2914.22, 2914.23, 2914.29, 2914.30, 2914.41, 2914.49, 2914.50, 2914.61, 2914.70, 2915.11, 2915.12, 2915.13, 2915.21, 2915.22, 2915.23, 2915.24, 2915.29, 2915.31, 2915.32, 2915.33, 2915.34, 2915.35, 2915.39, 2915.40, 2915.50, 2915.60, 2915.70, 2915.90, 2916.11, 2916.12, 2916.13, 2916.14, 2916.15, 2916.19, 2916.20, 2916.31, 2916.32, 2916.33, 2916.39, 2917.11, 2917.12, 2917.13, 2917.14, 2917.19, 2917.20, 2917.31, 2917.32, 2917.33, 2917.34, 2917.35, 2917.39, 2918.11, 2918.12, 2918.13, 2918.14, 2918.15, 2918.16, 2918.17, 2918.19, 2918.21, 2918.22, 2918.23, 2918.29, 2918.30, 2918.90, 2919.00, 2920.10, 2920.90, 2921.11, 2921.12, 2921.19, 2921.21, 2921.22, 2921.29, 2921.30, 2921.44, 2921.49, 2921.51, 2922.11, 2922.12, 2922.13, 2922.19, 2922.21, 2922.22, 2922.29, 2922.30, 2922.41, 2922.42, 2922.49, 2923.10, 2923.20, 2923.90, 2924.10, 2924.21, 2924.29, 2925.19, 2925.20, 2926.10, 2926.20, 2926.90, 2927.00, 2928.00, 2929.10, 2929.90, 2930.10, 2930.20, 2930.30, 2930.40, 2930.90, 2931.00, 2932.11, 2932.12, 2932.13, 2932.19, 2932.21, 2932.29, 2932.90, 2933.11, 2933.19, 2933.21, 2933.29, 2933.31, 2933.39, 2933.40, 2933.51, 2933.59, 2933.61, 2933.69, 2933.79, 2933.90, 2934.10, 2934.20, 2934.30, 2934.90, and 2935.00 for the entry in column (4), the entry "100% plus Rs. 25 per Kg." shall be substituted;

(2) in sub-heading Nos. 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29 and 2936.90, for the entries in columns (4) and (5), the entries "100% plus Rs. 25 per Kg." and "94% plus Rs. 25 per Kg." shall, respectively, be substituted;

(3) in sub-heading Nos. 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92 and 2937.99, for the entries in columns (4) and (5), the entries "100% plus Rs. 25 per Kg." and "90% plus Rs. 25 per Kg." shall, respectively, be substituted;

(4) in sub-heading Nos. 2938.10, 2938.90, 2939.10, 2939.21, 2939.29 and 2939.30, for the entry in column (4), the entry "100% plus Rs. 25 per Kg." shall be substituted;

(5) in sub-heading Nos. 2939.40, and 2939.50, for the entries in columns (4) and (5), the entries

"100% plus Rs. 25 per Kg." and "90% plus Rs. 25 per Kg." shall, respectively, be instituted;

(6) in sub-heading Nos. 2939.60, 2939.70, 2939.90 and 2940.00, for the entry in column (4), the entry "100% plus Rs. 25 per Kg." shall be substituted;

(7) in sub-heading Nos. 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90, for the entries in columns (4) and (5), the entries "100% plus Rs. 25 per Kg." and "94% plus Rs. 25 per Kg." shall, respectively, be substituted;

(8) in sub-heading No. 2942.00, for the entry in column (4), the entry "100% plus Rs. 25 per Kg." shall be substituted;

(vii) in Chapter 38,—

(1) in sub-heading No. 3801-10, for the entries in columns (4) and (5), the entries "100% plus Rs. 25 per Kg." and "90% plus Rs. 25 per Kg." shall, respectively, be substituted;

(2) in sub-heading Nos. 3801.20, 3801.30 and 3801.90, for the entry in column (4), the entry "100% plus Rs. 25 per Kg." shall be substituted;

(3) in sub-heading No. 3802.10 for the entries in columns (4) and (5), the entries "100% plus Rs. 25 per Kg." and "90% plus Rs. 25 per Kg." shall, respectively, be substituted.

(4) in sub-heading Nos. 3802.90, 3803.00, 3804.00, 3805.10, 3805.20, 3805.90, 3806.10, 3806.20, 3806.30, 3806.90, 3807.00, 3808.10, 3808.20, 3808.30, 3808.40, 3808.90, 3809.10, 3809.91, 3809.92, 3809.99, 3810.10, 3810.90, 3811.11, 3811.19, 3811.21, 3811.29 and 3811.90 for the entry in column (4), the entry "100% plus Rs. 25 per Kg." shall be substituted;

(5) in sub-heading No. 3812.10 for the entries in column (4) and (5), the entries "100% plus Rs. 25 per Kg." and "90% plus Rs. 25 per Kg." shall, respectively, be substituted;

(6) in sub-heading Nos. 3812.20, 3812.30, 3813.00 and 3814.00, for the entry in column (4), the entry "100% plus Rs. 25 per Kg." shall be substituted;

(7) in sub-heading Nos. 3815.11 and 3815.12, for the entries in columns (4) and (5), the entries "100% plus Rs. 25 per Kg." and "90% plus Rs. 25 per Kg." shall, respectively, be substituted;

(8) in sub-heading Nos. 3815.19, 3815.90, 3816.00, 3817.10, 3817.20, 3818.00, 3819.00, 3820.00, 3821.00, 3822.00, 3823.10, 3823.20, 3823.30, 3823.40, 3823.50, 3823.60, and 3823.90, for the entry in column (4), the entry "100% plus Rs. 25 per Kg." shall be substituted;

(viii) in Chapter 39, in sub-heading Nos. 3919.10 and 3919.90, for the entry in column (4), the entry "100% plus Rs. 100 per Kg." shall be substituted;

(ix) in Chapter 89,—

(1) for the word "NOTE", occurring below the title of the Chapter, the word "NOTES" shall be substituted.

(2) the existing NOTE shall be numbered as NOTE 1, and after NOTE 1 as so numbered, the following NOTE shall be inserted, namely:—

2. In heading No. 89.08 "Light Displacement Tonnage (LDT)" means LDT in metric tonnes as per Builder's Registered LDT referred to in the Stability Book or the builder's certificate at the time of initial commissioning of the vessel or the floating structure:

Provided that in case of any change in the LDT, the highest of the LDT indicated in any of the documents referred to above shall be taken for the purpose of levy of duty.;

(x) In Chapter 99, in heading No. 99.12, in column (3), for the words "TRADE CATALOGUES AND ADVERTISEMENTS CIRCULARS", the words, "COMMERCIAL CATALOGUES IN BOOK FORM" shall be substituted.

### THE THIRD SCHEDULE

(See section 81)

### PART I

In the Schedule to the Central Excise Tariff Act,—

## (1) in Chapter 9,—

(a) in sub-heading No. 0902.11, for the entry in column (4), the entry "Rs. 2.50 per kilogram" shall be substituted;

(b) in sub-heading No. 0902.12, for the entry in column (4), the entry "Rs. 3.25 per kilogram" shall be substituted;

(c) in sub-heading No. 0902.13, for the entry in column (4), the entry "15%" shall be substituted;

(2) in Chapter 15, in sub-heading No. 1508.90, for the entry in column (4), the entry "Rs. 1,900 per tonne" shall be substituted;

## (3) in Chapter 21,—

(a) in sub-heading No. 2101.10, for the entry in column (4), the entry "30%" shall be substituted;

(b) in sub-heading No. 2101.20, for the entry in column (4), the entry "15%" shall be substituted;

(c) in sub-heading No. 2106.11, for the entry in column (4), the entry "25% plus Rs. 40 per kilogram" shall be substituted;

## (4) in Chapter 22,—

(a) in sub-heading Nos. 2201.11 and 2201.12 in column (4), for the figures and word "25 paise", the figures and word "50 paise" shall be substituted;

(b) in sub-heading No. 2202.11, for the entry in column (4), the entry "75 paise" shall be substituted;

(c) in sub-heading No. 2202.12, for the entry in column (4), the entry "80 paise" shall be substituted;

(d) in sub-heading No. 2202.13, for the entry in column (4), the entry "90 paise" shall be substituted;

(e) in sub-heading No. 2202.14, in column (4), for the figures and word "65 paise", the figures and word "90 paise" shall be substituted;

(5) in Chapter 26, for NOTES 2 and 3, the following NOTES shall be substituted, namely:—

"2. For the purposes of heading Nos. 26.01 to 26.17, the term "Ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Heading Nos. 26.01 to 26.17 do not, however, include minerals which have been substituted to processes not normal to the metallurgical industry.

3. Heading No. 26.20 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.";

## (6) in Chapter 27,—

(a) in NOTE 3, for the figures and word "2707.91, 2707.92, 2707.93, 2707.94 and 2707.95", the figures and word "2707.10, 2707.20, 2707.30, 2707.40, and 2707.50" shall be substituted;

(b) in sub-heading Nos. 2701.00, 2702.00, 2703.00, 2704.00, 2705.00, 2707.40, 2708.19 and 2709.00, for the entry in column (4), the entry "15%" shall be substituted;

(c) in sub-heading No. 2710.50, for the entry in column (4), the entry "Rs. 145 per kilolitre at 15°C" shall be substituted;

(d) in sub-heading No. 2710.94, for the entry column (4), the entry "Rs. 620 per tonne" shall be substituted;

(e) in sub-heading Nos. 2711.11 and 2711.21, for the entry in column (4), the entry "15%" shall be substituted;

(f) in sub-heading No. 2713.21, for the entry in column (4), the entry "Rs. 160 per tonne" shall be substituted;

(g) in sub-heading No. 2713.22, for the entry in column (4), the entry "Rs. 110 per tonne" shall be substituted;

(h) in sub-heading No. 2714.11, for the entry in column (4), the entry "Rs. 160 per tonne" shall be substituted;

(i) in sub-heading No. 2714.12, for the entry in column (4), the entry "Rs. 110 per tonne" shall be substituted;

(j) in sub-heading No. 2714.90, for the entry in column (4), the entry "15%" shall be substituted;

(k) in sub-heading No. 2715.11, for the entry in column (4), the entry "Rs. 160 per tonne" shall be substituted;

(l) in sub-heading No. 2715.90, for the entry in column (4), the entry "15%" shall be substituted;

(7) in Chapter 29, in sub-heading Nos. 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90, for the entry in column (4), the entry "15%" shall be substituted;

(8) in Chapter 30, NOTE 6 shall be omitted;

(9) in Chapter 36, in sub-heading No. 3602.00, for the entry in column (4), the entry "20%" shall be substituted;

(10) in Chapter 37,—

(a) in sub-heading Nos. 3701.20 and 3702.20, for the entry in column (4), the entry "Rs. 1.50 per meter" shall be substituted;

(b) in sub-heading No. 3702.90, for the entry in column (4), the entry "20% plus Rs. 24 per square meter" shall be substituted;

(11) in Chapter 39,—

(a) for NOTE 6, the following NOTE shall be substituted, namely:—

'6. (a) In heading Nos. 39.01 to 39.14, the expression "primary forms" applies only to the following forms:—

(i) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(ii) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

(b) Notwithstanding anything contained in NOTE 3 to this Chapter, heading Nos. 39.01 to

39.14 shall also include primary forms, obtained from conversion of another primary form, falling under the same heading, and such conversion shall amount to "manufacture".;

(b) for NOTE 13, the following NOTE shall be substituted, namely:—

'13. Notwithstanding anything contained in NOTE 12 to this Chapter, in heading Nos. 39.09, 39.21, 39.23, 39.24, 39.25 and 39.26, "rigid polyurethane foam" means cellular polyurethane with compressive strength of 0.418 to 28.14 Kg./Cm<sup>2</sup> and flexural strength of 1.05 to 28.14 Kg./Cm<sup>2</sup> when tested in accordance with American Standard (Designation ASTM-D-2341).;

(c) after NOTE 14, the following NOTE shall be inserted, namely:—

'15. For the purposes of heading Nos. 39.19, 39.20 and 39.21, the expression "film" means sheetings of thickness not exceeding 0.25 millimetres.;

(d) in sub-heading Nos. 3909.60 and 3926.10, in column (4), for the figures and abbreviation "75%", the figures, abbreviations and words "60% plus Rs. 40 per kilogram" shall be substituted;

(12) in Chapter 40, in sub-heading No. 4011.10, for the entry in column (4), the entry "60%" shall be substituted;

(13) in Chapter 48,—

(a) for NOTE 3, the following NOTE shall be substituted namely:—

'3. In this Chapter "newsprint" means paper intended for the printing of newspapers.;

(b) for NOTE 8, the following NOTES shall be substituted, namely:—

"8. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

9. Heading No. 48.23 applies, *inter alia*, to perforated paper or paperboard cards for jacquard or similar machines and paper lace.

10. Except for the goods of heading No. 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.”;

(c) in sub-heading No. 4811.90, in column (4), for the figures, abbreviations and word “10% plus Rs. 2,000”, the figures, abbreviations and word “35% plus Rs. 2,000” shall be substituted;

(14) in Chapter 52,—

(a) NOTES 3 and 4 shall be omitted;

(b) NOTES 5 and 6 shall be renumbered as NOTES 3 and 4, respectively;

(c) in sub-heading No. 5203.33, for the entry in column (4), the entry “26.40 paise plus 3.52 paise per count per kilogram exceeding 35” shall be substituted;

(d) in sub-heading No. 5203.34, for the entry in column (4), the entry “61.60 paise plus 5.28 paise per count per kilogram exceeding 45” shall be substituted;

(e) in sub-heading No. 5203.35, for the entry in column (4), the entry “114.40 paise plus 2.64 paise per count per kilogram exceeding 55” shall be substituted;

(f) in sub-heading No. 5203.43, for the entry in column (4), the entry “114.40 paise plus 5.28 paise per count per kilogram exceeding 35” shall be substituted;

(g) sub-heading Nos. 5206.10 and 5206.20 and the entries relating thereto shall be omitted;

(h) sub-heading Nos. 5206.31, 5206.32, 5206.33, 5206.34, 5206.35 and 5206.36 shall be renumbered as sub-heading Nos. 5206.11, 5206.12, 5206.13, 5206.14, 5206.15 and 5206.16, respectively;

(15) in Chapter 70,—

(a) in NOTE 1, in item (c), for the words “fittings or insulating material”, the words “fittings of insulating material” shall be substituted;

(b) in heading No. 70.14, in column (4), for the figures and abbreviation “30%”, the figures and abbreviation “35%” shall be substituted;

(16) in Section XV, for the NOTE, the following NOTES shall be substituted, namely:—

#### NOTES

1. This Section does not cover:

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder (heading Nos. 32.07 to 32.10, 32.12, 32.13 or 32.15);

(b) Ferro-cerium or other pyrophoric alloys (heading No. 36.06);

(c) Headgear or parts thereof of Chapter 65;

(d) Umbrella frames or other articles of Chapter 66;

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

(g) Assembled railway or tramway track (heading No. 86.08) or other articles of Section XVII (vehicles, ships and boats aircraft);

(h) Instruments or apparatus of Section XVIII, including clock or watch springs;

(ij) Lead shot prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition);

(k) Articles of Chapter 94 (for example, furniture mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(m) Hand sieves buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles).



2. Throughout this Schedule, the expression "parts of general use" means:

(a) Articles of heading Nos. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;

(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91.14); and

(c) Articles of heading Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to NOTE 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

(4). Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of NOTE 3 above, are to be classified as alloys of that metal.

5. Classification of composite articles:

Excl. : where the headings otherwise require, Articles of base metal (including articles of mixed materials treated as article of base metal under

the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the name metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of NOTE 3, it is classified; and

(c) A cermet of heading No. 81.13 is regarded as a single base metal.

6. In this Section, the following expression have the meanings hereby assigned to them:

(a) WASTE AND SCRAP:

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up wear or other reasons.

(b) POWDERS:

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.;

(17) In Chapter 72, for the NOTES, the following NOTES shall be substituted, namely:—

#### NOTES

1. In this Chapter and, in the case of NOTES (d), (e) and (f) throughout this Schedule, the following expressions have the meanings hereby assigned to them:

(a) PIG IRON:

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

**(f) OTHER ALLOY STEEL:**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

**(g) REMELTING SCRAP INGOTS OF IRON OR STEEL:**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

**(h) GRANULES:**

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

**(ij) SEMI-FINISHED PRODUCTS:**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

**(b) SPIEGELEISEN:**

Iron carbon alloys containing by weight more than 6% but not more than 30% of manganese and other-wise conforming to the specification at (a) above.

**(c) FERRO-ALLOYS:**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly use as an additive in the manufacture of other alloys or as de-oxidants, desulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

**(d) STEEL:**

Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

**(e) STAINLESS STEEL:**

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

**(k) FLAT-ROLLED PRODUCTS:**

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

**(l) BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS:**

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles,

ovals, rectangles (including squares), triangles or other convex polygons. These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);

**(m) OTHER BARS AND RODS:**

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

**(n) ANGLES, SHAPES AND SECTIONS:**

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire. Chapter 72 does not include products of heading No. 73.01 or 73.02.

**(o) WIRE:**

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

**(p) HOLLOW DRILL BARS AND RODS:**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension.

Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 73.04.

(q) SKELP:

Hot-rolled narrow strip of width not exceeding 600 mm with rolled (square, slightly round or bevelled) edge.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

SUB-HEADING NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(b) Silicon-electrical steel

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(c) High speed steel

Alloy steels containing, with or without other elements, at least two of the three

elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(d) Silicon-manganese steel

Alloy steels containing by weight:

- 0.35% or more but not more than 0.7% of carbon,
- 0.5% or more but not more than 1.2% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but not containing any other element in a proportion that would give the steel the characteristics of another alloy steel.;

(18) in Chapter 73, for the NOTES, the following NOTES shall be substituted, namely:—

NOTES

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.;

(19) in Chapter 74, for the NOTES, the following NOTE shall be substituted, namely:—

NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) REFINED COPPER:

Metal containing at least 99.85% by weight of copper; or Metal containing at least 97.5%

by weight of copper provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE—OTHER ELEMENTS

Element		Limiting content % by weight
Ag . . . . .	Silver	0.25
As . . . . .	Arsenic	0.5
Cd . . . . .	Cadmium	1.3
Cr . . . . .	Chromium	1.4
Mg . . . . .	Magnesium	0.8
Pb . . . . .	Lead	1.5
S . . . . .	Sulphur	0.7
Sn . . . . .	Tin	0.8
Te . . . . .	Tellurium	0.8
Zn . . . . .	Zinc	1
Zr . . . . .	Zirconium	0.3
Other Elements*, each		0.3

\*Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

#### (b) COPPER ALLOYS:

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements shall be greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5%.

#### (c) MASTER ALLOYS:

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading No. 28.48.

#### (d) BARS AND RODS:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles", and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products, with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No. 74.03.

#### (e) PROFILES:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions, of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

**(f) WIRE:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading No. 74.14, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

**(g) PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (other than the unwrought products of heading No. 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

-of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

-of a shape other than rectangular or square, of any size provided that do not assume the character of articles or products of other headings.

Heading Nos. 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strips and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**(h) TUBES AND PIPES:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**SUB-HEADING NOTE**

In this Chapter the following expressions have the meanings hereby assigned to them:

**(a) Copper-zinc base alloys (brasses):**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;

- any nickel content by weight is less than 5% [see copper-nickel-zinc alloys (nickel silvers)]; and

- any tin content by weight is less than 3% [see copper-tin (bronzes)].

**(b) Copper-tin base alloys (bronzes):**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

**(c) Copper-nickel-zinc based (nickel silvers);**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight [see copper-zinc alloys (brasses)].

**(d) Copper-nickel base alloys:**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

(20) in Chapter 75, below the title of the Chapter, the following NOTE shall be inserted, namely:—

**NOTE**

In this Chapter the following expressions have the meanings hereby assigned to them:

**(a) BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

**(b) PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-

section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (other wise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

**(c) WIRE:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

**(d) PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (other than the unwrought products of heading No. 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

-of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

-of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No. 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) TUBES AND PIPES:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section which may have corners rounded along their whole lengths are also to be considered as tubes and pipes provided the inner and outer cross-sections, are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed:

Metal containing by weight at least 99% of nickel *plus* cobalt, provided that:

(i) the cobalt content by weight does not exceed 1.5%, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE—OTHER ELEMENTS

Element		Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) Nickel alloys:

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

(i) the content by weight of cobalt exceeds 1.5%,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel *plus* cobalt exceeds 1%;

(21) in Chapter 76, for the NOTES, the following NOTE shall be substituted, namely:—

NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) BARS AND RODS:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same form and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.



**(b) PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (other-wise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

**(c) WIRE:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

**(d) PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (other than the unwrought products of heading No. 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

-of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

-of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading Nos. 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**(e) TUBES AND PIPES:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**SUB-HEADING NOTE**

In this Chapter the following expressions have the meanings hereby assigned to them:

**(a) Aluminium, not alloyed:**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

**TABLE-OTHER ELEMENTS**

Element	Limiting content % by weight
Fe+Si (iron <i>plus</i> silicon)	1
Other elements (1), each	0.1 (2)

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) Aluminium alloys:

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements or of iron *plus* silicon taken together is greater than the limit specified in the foregoing table;

(ii) the total content by weight of such other elements exceeds 1%.

(22) in Chapter 78, for the NOTE, the following NOTE shall be substituted, namely:—

NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) BARS AND RODS:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) PROFILES:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do

not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) WIRE:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) PLATES, SHEETS, STRIP AND FOIL:

Flat-surfaced products (other than the unwrought products of heading No. 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

-of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

-of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No. 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

## (e) TUBES AND PIPES:

Hollow products, coiled or not, which have uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

## SUB-HEADING NOTE

In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE—OTHER ELEMENTS

	Element	Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001;

(23) in Chapter 79, for the NOTES, the following NOTE, shall be substituted, namely:—

## NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

## (a) BARS AND RODS:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid

cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

## (b) PROFILES:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes, or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

## (c) WIRE:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

**(d) PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (other than the unwrought products of heading No. 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

-of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

-of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No. 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**(e) TUBES AND PIPES:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, coneshaped or fitted with flanges, collars or rings.

**SUB-HEADING NOTE**

In this Chapter the following expressions have the meanings hereby assigned to them:

**(a) Zinc, not alloyed:**

Metal containing by weight at least 97.5% of zinc.

**(b) Zinc alloys:**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

**(c) Zinc dust:**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

(24) in Chapter 80, below the title of the Chapter, the following NOTE shall be inserted, namely:—

**NOTE**

In this Chapter the following expressions have the meanings hereby assigned to them:

**(a) Bars and Rods:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

**(b) Profiles:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or

sintered products of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) *Wire:*

Rolled, extruded, or drawn products, in coils, which have uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) *Plates, sheets, strip and foil:*

Flat-surfaced products (other than the unwrought products of heading No. 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

-of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

-of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings Nos. 80.04 and 80.05 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and Pipes:*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed

void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered, as tubes and pipes provided the inner and outer cross sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB HEADING NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Tin, not alloyed:

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE-OTHER ELEMENTS

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) Tin alloys:

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

(i) the total content by weight of such other elements exceeds 1%; or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.;

(25) in Chapter 81, below the title of the Chapter, the following NOTE shall be inserted, namely:—

NOTE

NOTE 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.;

(26) in Chapter 82, after NOTE 2, the following NOTE shall be inserted, namely:—

"3. Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No. 82.15.";

(27) in Chapter 83, for the NOTES, the following NOTES shall be substituted, namely:—

#### NOTES

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron and steel of heading No. 73.12, 73.15, 73.17, 73.18 or 73.20 or similar articles of other base metal ( Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2. For the purposes of heading No. 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding, 75 mm, or those having a diameter (including where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.";

(28) in Section XVI,—

(a) in NOTE 1,—

(i) for item (h), the following item shall be substituted, namely:—

"(h) Drill Pipe (heading No. 73.04)";

(ii) in item (n), for the figures "82.02", the figures "82.07" shall be substituted;

(b) after NOTE 5, the following NOTE shall be inserted, namely:—

"6. In respect of goods covered by this Section, conversion of an article which is incomplete or unfinished but having the essential character of the complete or finished article (including 'blank', that is, an article, not ready for direct use, having the approximate shape or outline of the finished article or part, and which can only be used, other than in exceptional cases, for completion into the finished article or part), into complete or finished article shall amount to 'manufacture'

(29) in Chapter 84,—

(a) in NOTE 1, for item (d), the following item shall be substituted, namely:—

"(d) Articles of heading No. 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81)."

(b) for NOTE 6, the following NOTE shall be substituted, namely:—

"6. Heading No. 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading No. 73.26.";

(30) in Section XVII,—

(a) in NOTE 2 in item (d), for the figures "83.15", the figures "83.06" shall be substituted;

(b) after NOTE 5, the following NOTE shall be inserted, namely:—

"6. In respect of goods covered by this Section, conversion of an article which is incomplete or unfinished but having the essential character of the complete or finished article (including 'blank', that is, an article, not ready for direct use, having the approximate shape or outline of the finished article or part, and which can only be used, other than in exceptional cases, for completion into the finished article or part), into complete or finished article shall amount to 'manufacture'.";

(31) in Chapter 87, in heading No. 87.16, in column (4), for the figures and abbreviation "15%", the figures and abbreviation "20%" shall be substituted;

(32) in Chapter 89,—

(a) for the word "NOTE", occurring below the title of the Chapter, the word "NOTES" shall be substituted;

(b) the existing NOTE shall be numbered as NOTE 1, and after NOTE 1, as so numbered, the following NOTE shall be inserted, namely:—

"2. In heading No. 89.08, "Light Displacement Tonnage (LDT)" means LDT in metric tonnes as per Builder's Registered LDT referred to in the Stability Book or the builder's certificate at the time of initial commissioning of the vessel or the floating structure:

Provided that in case of any change in the LDT, the highest of the LDT indicated in any of the documents referred to above shall be taken for the purpose of levy of duty.";

(33) in Chapter 90, in NOTE 1, in item (c), for the figures "83.15", the figures "83.06" shall be substituted;

(34) in Chapter 94, in heading No. 94.03, in column (4), for the figures and abbreviation "25%", the figures and abbreviation "30%" shall be substituted.

## PART II

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)

In the Schedule to the Central Excise Tariff Act,—

(I) in Chapter 26, for heading Nos. 26.01 to 26.02, the following headings shall be substituted, namely:—

"26.01	2601.00	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES	12%
26.02	2602.00	MANGANESE ORES AND CONCENTRATES, INCLUDING MANGANIFEROUS IRON ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT	12%
26.03	2603.00	COPPER ORES AND CONCENTRATES	12%
26.04	2604.00	NICKEL ORES AND CONCENTRATES	12%
26.05	2605.00	COBALT ORES AND CONCENTRATES	12%
26.06	2606.00	ALUMINIUM ORES AND CONCENTRATES	12%
26.07	2607.00	LEAD ORES AND CONCENTRATES	12%
26.08	2608.00	ZINC ORES AND CONCENTRATES	12%
26.09	2609.00	TIN ORES AND CONCENTRATES	12%
26.10	2610.00	CHROMIUM ORES AND CONCENTRATES	12%
26.11	2611.00	TUNGSTEN ORES AND CONCENTRATES	12%
26.12	2612.00	URANIUM OR THORIUM ORES AND CONCENTRATES	12%
26.13	2613.00	MOLYBDENUM ORES AND CONCENTRATES	12%
26.14	2614.00	TITANIUM ORES AND CONCENTRATES	12%
26.15	2615.00	NIوبيUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES	12%
26.16	2616.00	PRECIOUS METAL ORES AND CONCENTRATES	12%
26.17	2617.00	OTHER ORES AND CONCENTRATES	12%
26.18	2618.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	12%

(1)	(2)	(3)	(4)
26.19	2619.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	12%
26.20	2620.00	ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING METALS OR METALLIC COMPOUNDS	12%
26.21	2621.00	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP)	12%

(2) in Chapter 27,—

(a) after sub-heading No. 2710.13, the following sub-heading shall be inserted, namely:—

"2710. 14— Raw Naphtha Rs. 2,750 per kilo  
litre at 15 C";

(b) for sub-heading Nos. 2710.41 and 2710.49, the following sub-heading shall be substituted, namely:—

2710.40 —Diesel oil, not elsewhere specified, Rs. 155 per kilo  
that is to say, any hydrocarbon oil, litre at 15° C";  
which satisfies the following require-  
ments—

- (i) has a smoke point of less than 10 millimetres;
- (ii) leaves carbon residue of not less than 1/4 per cent. by weight when tested by Ramsbottom Carbon Residue Apparatus;
- (iii) is as dark as, or darker than, 0.04 Normal Iodine solution when tested by colour comparison test; and
- (iv) possesses a viscosity of less than 100 seconds by Redwood I Viscometer at 37.8°C

(c) for sub-heading Nos. 2713.31, 2713.32 and 2713.39, the following sub-heading shall be substituted, namely:—

"2713.30— Other residues of petroleum oils Rs. 155 per  
or of oils obtained from tonne";  
bituminous minerals, including  
Heavy Petroleum Stock, Low  
Sulphur Heavy Stock and other  
residual fuel oils.

(3) in Chapter 30, for heading No. 30.03, the following heading shall be substituted, namely:—

"30.03 MEDICAMENTS (INCLUDING  
VETERINARY MEDICAMENTS)



(1)	(2)	(3)	(4)
3003.10	— Patent or proprietary, medicaments, other than those medicaments which are exclusively Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic		15%
3003.20	— Medicaments (other than patent or proprietary, other than those which are exclusively used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems		Nil
3003.30	— Medicaments, including those used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems		Nil

(4) in Chapter 39,—

(a) for heading Nos. 39.01 and 39.02, the following headings shall be substituted, namely:—

"39.01	POLYMERS OF ETHYLENE IN PRIMARY FORMS	
3901.10	- Polyethylene having a specific gravity of less than 0.94	60%
3901.20	- Polyethylene having a specific gravity of 0.94 or more	60%
3901.30	- Ethylene-vinyl acetate copolymers	60%
3901.90	- Other	60%
39.02	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS	
3902.10	- Polypropylene	60%
3902.20	- Polyisobutylene	60%
3902.30	- Propylene copolymers	60%
3902.90	- Other	60%";

(b) for heading No. 39.04, the following heading shall substituted, namely:—

"39.04	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS	
3904.10	- Polyvinyl chloride, not mixed with any other substances	60%
	- Other polyvinyl chloride:	
3904.21	- Non-plasticised	60%
3904.22	- Plasticised	60%
3904.30	- Vinyl chloride-vinyl acetate copolymers	60%
3904.40	- Other vinyl chloride copolymers	

(1)	(2)	(3)	(4)
3904.50	- Vinylidene chloride polymers		60%
	- Fluoro-polymers:		
3904.61	- Polytetrafluoroethylene		60%
3904.69	- Other		60%
3904.90	- Other		60%";

(c) for heading Nos. 39.07 and 39.08, the following headings shall be substituted, namely:—

"39.07

POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS, POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS

3907.10	- Polyacetals	60%
3907.20	- Other polyethers	60%
3907.30	- Epoxide resins	60%
3907.40	- Polycarbonates	60%
3907.50	- Alkyd resins including maleic resins and fumerie resins	60%
3907.60	- Polyethylene terephthalate	60%
3907.70	- Diallylphthalate resins	60%
3907.80	- Polybutylene terephthalate	60%
	- Other polyesters:	
3907.91	- Unsaturated	60%
3907.99	- Other	60%
39.08	POLYAMIDES IN PRIMARY FORMS	
3908.10	- Polyamide-6, -11, -12, -6, 6, 6, 9, -6, 10, or -6, 12	60%
3908.90	- Other	60%";

(d) for heading Nos. 39.11, 39.12 and 39.13, the following headings shall be substituted, namely:—

"39.11

PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS

3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	60%
3911.20	- Polysulphones	60%
3911.90	- Other	60%

39.12

CELLULOSE AND ITS CHEMICAL DERIVATIVES, AND CELLULOSE ETHERS, NOT ELSEWHERE SPECIFIED OR INCLUDED IN PRIMARY FORMS

	- Cellulose acetates:	
3912.11	- Non-plasticised	60%
3912.12	- Plasticised	60%
3912.20	- Cellulose nitrates (including collodions)	60%
	- Cellulose ethers:	
3912.31	- Carboxymethyl cellulose and its salts	60%
3912.39	- Other	60%
3912.90	- Other	60%

(1)	(2)	(3)	(4)
39.13	NATURAL POLYMENTS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS		
	3913.10 -	Alginic acid, its salts and esters	60%
	3913.20 -	Dextran	60%
	3913.30 -	Chlorinated rubber	60%
	3913.90 -	Other	60%";

(e) for heading No. 39.15, the following heading shall be substituted, namely:—

39.15	WASTE, PARINGS AND SCRAP, OF PLASTICS		
	3915.10 -	Of polymers of ethylene	60%
	2915.20 -	Of polymers of styrene	60%
	2915.30 -	Of polymers of vinyl chloride	60%
	3915.90 -	Of other plastics	60% plus Rs. 40 per kilogram";

(f) for heading No. 39.18, the following heading shall be substituted, namely:—

"39.18	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER		
	3918.10 -	Of polymers of vinyl chloride	60%
	3918.90 -	Of other plastics	60%";

(g) for heading Nos. 39.20, 39.21, 39.22, 39.23, 39.24 and 39.25, the following headings shall be substituted, namely:—

"39.20	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP OF PLASTICS, NON-CELLULAR, WHETHER LACQUERED OR METALLISED OR LAMI- NATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS OR NOT		
	Of polymers of vinyl chloride:		

(1)	(2)	(3)	(4)
	3920.11	- Rigid, plain	60%
	3920.12	- Flexible, plain	60%
	3920.13	- Rigid, lacquered	60%
	3920.14	- Flexible, lacquered	60%
	3920.15	- Rigid, metallised	60%
	3920.16	- Flexible, metallised	60%
	3920.17	- Rigid, laminated	60%
	3920.18	- Flexible, laminated	60%
	3920.19	- Other	60%
		- Of regenerated cellulose:	
	3920.21	- Film, plain	60%
	3920.22	- Film, lacquered	60%
	3920.23	- Film, metallised	60%
	3920.24	- Film, laminated	60%
	3920.25	- Sheet, plain	60%
	3920.26	- Sheet, lacquered	60%
	3920.27	- Sheet, metallised	60%
	3920.28	- Sheet, laminated	60%
	3920.29	- Other	60%
		- Of other plastics:	
	3920.31	- Rigid, plain	60%
	3920.32	- Flexible, plain	60%
	3920.33	- Rigid, lacquered	60%
	3920.34	- Flexible, lacquered	60%
	3920.35	- Rigid, metallised	60%
	3920.36	- Flexible, metallised	60%
	3920.37	- Rigid, laminated	60%
	3920.38	- Flexible, laminated	60%
	3920.39	- Other	60%
39.21	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS		
		- Cellular:	
	3921.11	- Of polyurethanes	60% plus Rs. 40 per kilogram
	3921.19	- Of other plastics	60%
	3921.90	- Other	60%
39.22	BATHS, SHOWER-BATHS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLAS- TICS		
	3922.10	- Baths, shower-baths and wash-basins	30%
	3922.20	- Lavatory seats and covers	30%
	3922.90	- Other	30%

(1)	(2)	(3)	(4)
39.23	ARTICLES FOR THE CONVEY- ANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS		
	- Cellular:		
3923.11	- Of polyurethanes		60% plus Rs. 40 per kilogram
3923.19	- Of other plastics		30%
3923.90	- Other		30%
39.24	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD AR- TICLES AND TOILET AR- TICLES, OF PLASTICS		
	- Cellular:		
3924.11	- Of polyurethanes		60% plus Rs. 40 per kilogram
3924.19	- Of other plastics		30%
3924.90	- Other		30%
39.25	BUILDERS' WARE OF PLAS- TICS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
3925.10	- Reservoirs, tanks, vats and similar containers, of a capac- ity exceeding 300 litres		30%
3925.20	- Doors, windows and their frames and thresholds for doors		30%
3925.30	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof		30%
	- Other:		
3925.91	- Of polyurethanes		60% plus Rs. 40 per kilogram
3925.99	- Other		30%";

(5) In Chapter 48,—

(a) for sub-heading Nos. 4811.31 and 4811.39, the following sub-  
-heading shall be substituted, namely:—

"4811.30 - Paper and paperboard coated, 35% plus Rs.  
impregnated or covered 1,600 per tonne";  
with plastic (excluding adhe-  
sives)

(b) for heading Nos. 48.17 and 48.18, the following headings shall  
be substituted, namely:—

(1)	(2)	(3)	(4)
"48.17	4817.00	ENVELOPES, LETTER CARDS, PLAIN POST-CARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPER BOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPER-BOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY	12%
48.18	4818.00	TOILET PAPER, HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHES, SERVIETTES, NAPKINS FOR BABIES, TAMPOONS, BEDSHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	12%
48.19		CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS OF PAPER, PAPER-BOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE  — Cartons, boxes, containers and cases (including flattened or folded boxes and flattened or folded cartons), whether in assembled or unassembled condition:	
	4819.11	- Intended for packing of match sticks	Nil
	4819.12	- Printed cartons, boxes, containers and cases	35%
	4819.19	- Other	Nil
	4819.90	- Other	12%
48.20	4820.00	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSELEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD	12%

(1)	(2)	(3)	(4)
48.21	4821.00	PAPER OR PAPER BOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED	12%
48.22	4822.00	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP PAPER OR PAPER-BOARD (WHETHER OR NOT PERFORATED OR HARDENED)	12%
48.23		OTHER PAPER, PAPER BOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPER-BOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	
		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape:	
	4823.11	- Gummed or adhesive paper in strips or rolls	10% plus Rs. 1,600 per tonne
	4823.12	- Cards, not punched, for punchcard machines, whether or not in strips	10% plus Rs. 1,600 per tonne
	4823.13	- Braille paper	Nil
	4823.14	- Blotting paper	10% plus Rs. 1,200 per tonne
	4823.19	- Other	10% plus Rs.1,600 per tonne
	4823.90	- Other	12%";

(6) In Chapter 52, for heading Nos. 52.07 and 52.08, the following headings shall be substituted, namely:—

"52.07	5207.00	COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEAD-ING NOS. 52.09, 52.10 AND 52.11),—	Fifty per cent. of the duty leviable under sub-head- ing Nos. 5206.11 to 5206.16 and 5206.91 to 5206.94, as the case may be, depending upon the average count of yarn in the fabric and the value per square metre of the fabric
		(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(b) SUBJECTED TO THE PROCESS OF BLEACING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OR STEAM	
52.08		COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEAD-ING NOS. 52.09, 52.10, 52.11 AND 52.12),—	

(1)	(2)	(3)	(4)
	(a) WOVEN ON HANDLOOMS, AND		
	(b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERIS- ING, DYEING, PRINTING WATER-PROOFING, SHRINK- -PROOFING, ORGANDIE PRO- CESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES		
5208.10	— Processed without the aid of power or steam	Fifty per cent. of the duty leviable under sub-heading Nos. 5206.11 to 5206.16 and 5206.91 to 5206.94, as the case may be, depending upon the average count of the yarn in the fabric and the value per square metre of the fabric.	
	— Processed with the aid of power or steam:		
5208.21	— Processed by an independent processor approved in this be- half by the Government of India on the recommendation of the Development Commissioner for Handlooms	Forty per cent. of the duty leviable under sub-heading Nos. 5206.11 to 5206.16 and 5206.91 to 5206.94, as the case may be, depending upon the average count of the yarn in the fabric and the value per square metre of the fabric.	
5208.22	— Processed by a factory owned by a registered handloom co-opera- tive society or any organisation set up or approved by the Government for the purpose of development of handlooms	Nil	
5208.29	— Other	Duty leviable under sub-heading Nos. 5206.11 to 5206.16 and 5206.91 to 5206.94, as the case may be, depending upon the average count of the yarn in the fabric and the value per square metre of the fabric";	



(1)	(2)	(3)	(4)
(7) In Chapter 72, for heading Nos. 72.01 to 72.15, the following headings shall be substituted, namely:—			
		"I—PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM	
72.01	7201.00	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS	Rs. 100 per tonne
72.02	7202.00	FERRO-ALLOYS	12%
72.03	7203.00	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99.94% IN LUMPS, PELLETS OR SIMILAR FORMS	Rs. 100 per tonne
72.04		FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL	
	7204.10	- Of iron	Rs. 100 per tonne
	7204.20	- Of stainless steel	Rs. 1,500 per tonne
	7204.30	- Of other alloy steel	Rs. 1,500 per tonne
	7204.90	- Other	Rs. 400 per tonne
72.05		GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN IRON OR STEEL	
	7205.10	- Of iron	Rs. 100 per tonne
	7205.20	- Of alloy steel	Rs. 1,500 per tonne
	7205.90	- Other	Rs. 400 per tonne
		II — IRON AND NON-ALLOY STEEL	
72.06		IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING NO. 72.03)	
	7206.10	- Of iron	Rs. 100 per tonne
	7206.90	- Other	Rs. 400 per tonne
72.07		SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL	
	7207.10	- Of iron	Rs. 400 per tonne
	7207.90	- Other	Rs. 550 per tonne
72.08		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED	
		- Plates and universal plates:	

(1)	(2)	(3)	(4)
7208.11	— Exceeding 5 mm in thickness		Rs. 400 per tonne
7208.19	— Other		Rs. 550 per tonne
	— Sheets:		
7208.21	— Exceeding 5 mm in thickness		Rs. 400 per tonne
7208.29	— Other		Rs. 550 per tonne
	— Strips :		
7208.31	— Exceeding 5 mm in thickness		Rs. 400 per tonne
7208.39	— Other		Rs. 550 per tonne
7208.40	— Skelp		Rs. 550 per tonne
	— Other flat products:		
7208.91	— Exceeding 5 mm in thickness		Rs. 400 per tonne
7208.99	— Other		Rs. 550 per tonne
72.09	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED		
7209.10	- Plates		Rs. 800 per tonne
7209.20	- Sheets		Rs. 800 per tonne
7209.30	- Strips		Rs. 800 per tonne
7209.90	- Other		Rs. 800 per tonne
72.10	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600* MM OR MORE, CLAD, PLATED OR COATED		
	— Plated or coated with zinc:-		
7210.11	— Corrugated		Rs. 1,200 per tonne
7210.19	— Other		Rs. 1,200 per tonne
7210.20	— Plated or coated with tin		Rs. 1,200 per tonne
7210.30	— Painted, lacquered, varnished or plastic coated		Rs. 1,500 per tonne
7210.90	— Other		15%
72.11	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED		
	— Flats:		
7211.11	— Exceeding 5 mm in thickness		Rs. 400 per tonne
7211.19	— Other		Rs. 550 per tonne
	— Universal plates:		
7211.21	— Exceeding 5 mm in thickness		Rs. 400 per tonne

(1)	(2)	(3)	(4)
	7211.29	- Other	Rs. 550 per tonne
	7211.30	- Hoops	Rs. 550 per tonne
		- Sheets :	
	7211.41	- Cold-rolled (cold-reduced)	Rs. 800 per tonne
	7211.42	- Hot-rolled, exceeding 5 mm in thickness	Rs. 400 per tonne
	7211.49	- Other	Rs. 550 per tonne
		- Strips :	
	7211.51	- Cold-rolled (cold-reduced)	Rs. 800 per tonne
	7211.52	- Hot-rolled, exceeding 5 mm in thickness	Rs. 400 per tonne
	7211.59	- Other	Rs. 550 per tonne
	7211.60	- Skelp	Rs. 550 per tonne
		- Other flat products:	
	7211.91	- Cold-rolled (cold-reduced)	Rs. 800 per tonne
	7211.92	- Hot-rolled, exceeding 5 mm in thickness	Rs. 400 per tonne
	7211.99	- Other	Rs. 550 per tonne
72.12	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED		
		- Plated or coated with zinc :	
	7212.11	- Corrugated	Rs. 1,200 per tonne
	7212.19	- Other	Rs. 1,200 per tonne
	7212.20	- Plated or coated with tin	Rs. 1,200 per tonne
	7212.30	- Painted, lacquered, varnished or plastic coated	Rs. 1,500 per tonne
	7212.90	- Other	15%
72.13	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL		
	7213.10	- Of free-cutting steel	Rs. 400 per tonne
	7213.90	- Other	Rs. 400 per tonne
72.14	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED BUT INCLUDING THOSE TWISTED AFTER ROLLING		
	7214.10	- Forged	Rs. 550 per tonne
	7214.20	- Of free-cutting steel	Rs. 400 per tonne
	7214.90	- Other	Rs. 400 per tonne
72.15	OTHER BARS AND RODS OF IRON OR NON ALLOY STEEL		
	7215.10	— Of free-cutting steel not further worked than cold-formed or cold-finished	Rs. 800 per tonne

(1)	(2)	(3)	(4)
	7215.20	- Other, not further worked than cold-formed or cold-finished	Rs. 800 per tonne
	7215.30	- Plated or coated with zinc	Rs. 1,200 per tonne
	7215.40	- Plated or coated with other base metals	Rs. 1,200 per tonne
	7215.90	- Other	Rs. 400 per tonne
72.16	ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL		
	7216.10	- Not further worked than hot-rolled, hot drawn or extruded	Rs. 400 per tonne
	7216.20	- Not further worked than cold-formed or cold-finished	Rs. 800 per tonne
	7216.30	- Plated or coated with zinc	Rs. 1,200 per tonne
	7216.40	- Plated or coated with other base metals	Rs. 1,200 per tonne
	7216.50	- Slotted angles and slotted channels	15%
	7216.60	- Forged	Rs. 550 per tonne
	7216.90	- Other	Rs. 400 per tonne
72.17	WIRE OF IRON OR NON-ALLOY STEEL		
	7217.10	- Electric resistance wire (including electric resistance heating wire)	10%
	7217.90	- Other	Rs. 400 per tonne
	III—STAINLESS STEEL		
72.18	7218.00	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL	Rs. 1,500 per tonne
72.19	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE		
	7219.10	- Not further worked than hot-rolled, whether or not in coils	Rs. 1,500 per tonne
	7219.20	- Not further worked than cold-rolled (cold reduced)	Rs. 1,500 per tonne
	7219.90	- Other	Rs. 1,500 per tonne
72.20	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM		
	7220.10	- Not further worked than hot-rolled, whether or not in coils	Rs. 1,500 per tonne
	7220.20	- Not further worked than cold-rolled (cold-reduced)	Rs. 1,500 per tonne
	7220.90	- Other	Rs. 1,500 per tonne

(1)	(2)	(3)	(4)
72.21	7221.00	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL	Rs. 1,500 per tonne
72.22		OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL	
	7222.10	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	Rs. 1,500 per tonne
	7222.20	- Bars and rods, not further worked than cold formed or cold-finished	Rs. 1,500 per tonne
	7222.30	- Other bars and rods	Rs. 1,500 per tonne
	7222.40	- Angles, shapes and sections	Rs. 1,500 per tonne
72.23	7223.00	WIRE OF STAINLESS STEEL	Rs. 1,500 per tonne
		IV — OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL	
72.24	7224.00	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL	Rs. 1,500 per tonne
72.25		FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE	
	7225.10	- Of silicon-electrical steel	Rs. 1,500 per tonne
	7225.20	- Of high speed steel	Rs. 1,500 per tonne
	7225.30	- Other, not further worked than hot-rolled, whether or not in coils	Rs. 1,500 per tonne
	7225.40	- Other, not further worked than cold-rolled (cold-reduced)	Rs. 1,500 per tonne
	7225.90	- Other	Rs. 1,500 per tonne
72.26		FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM	
	7226.10	- Of silicon-electrical steel	Rs. 1,500 per tonne
	7226.20	- Of high speed steel	Rs. 1,500 per tonne
		- Other	
	7226.91	- Not further worked than hot-rolled	Rs. 1,500 per tonne
	7226.92	- Not further worked than cold-rolled (cold-reduced)	Rs. 1,500 per tonne
	7226.99	- Other	Rs. 1,500 per tonne
72.27		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL	
	7227.10	- Of high speed steel	Rs. 1,500 per tonne

(1)	(2)	(3)	(4)
	7227.20	- Of silico-manganese steel	Rs. 1,500 per tonne
	7227.90	- Other	Rs. 1,500 per tonne
72.28	OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS; OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS OF ALLOY OR NON-ALLOY STEEL		
	7228.10	- Bars and rods of high speed steel	Rs. 1,500 per tonne
	7228.20	- Bars and rods of silico- manganese steel	Rs. 1,500 per tonne
	7228.30	- Other bars and rods not further worked than hot-rolled, hot- drawn or extruded	Rs. 1,500 per tonne
	7228.40	- Other bars and rods, not further worked than forged	Rs. 1,500 per tonne
	7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished	Rs. 1,500 per tonne
	7228.60	- Other bars and rods	Rs. 1,500 per tonne
		- Angles, shapes and sections:	
	7228.71	- Not further worked than hot- rolled, hot drawn or extruded	Rs. 1,500 per tonne
	7228.72	- Not further worked than cold- formed or cold-finished	Rs. 1,500 per tonne
	7228.79	- Other	Rs. 1,500 per tonne
		- Hollow drill bars and rods:	
	7228.81	- Of alloy steel	Rs. 1,500 per tonne
	7228.82	- Of non-alloy steel forged	Rs. 550 per tonne
	7228.89	- Other	Rs. 400 per tonne
72.29	WIRE OF OTHER ALLOY STEEL		
	7229.10	- Of high speed steel	Rs. 1,500 per tonne
	7229.20	- Of silico-manganese steel	Rs. 1,500 per tonne
	7229.30	- Electric resistance wire (includ- ing electric resistance heating wire)	10%
	7229.90	- Other	Rs. 1,500 per tonne
72.30	7230.00	GOODS AND MATERIALS OF CHAPTER 72 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES	

(8) In Chapter 73, for heading Nos. 73.01 to 73.09, the following headings shall be substituted, namely:—

73.01

SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL.

(1)	(2)	(3)	(4)
	7301.10	-Sheet piling	Rs. 400 per tonne
	7301.20	-Angles, shapes and sections	Rs. 400 per tonne
73.02		RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS; CHECK-RAILS AND RACK RAILS, SWITCH BLADES CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALIZED FOR JOINTING OR FIXING RAILS	
	7302.10	-Rails	Rs. 400 per tonne
	7302.20	-SLEEPERS (cross-ties)	Rs. 400 per tonne
	7302.90	-Other	15%
73.03	7303.00	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL	Rs. 100 per tonne
	7304.10	-Of iron	Rs. 100 per tonne
	7304.90	-Other	Rs. 1,500 per tonne
73.05		OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING INTERNAL AND EXTERNAL CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	
	7305.10	-Of iron	Rs. 100 per tonne
	7305.90	-Other	Rs. 1,500 per tonne
73.06		OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL	
	7306.10	-Of iron	Rs. 100 per tonne
	7306.90	-Other	Rs. 1,500 per tonne
73.07	7307.00	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL	15%

(1)	(2)	(3)	(4)
73.08	STRUCTURES (EXCLUDING PRE-FABRICATED BUILDINGS OF HEADING NO. 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES, AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL		
	7308.10	-Bridges and bridge-sections	15%
	7308.20	-Towers and lattice masts	15%
	7308.30	-Doors, windows and their frames and thresholds for doors	15%
	7308.40	-Props and similar equipment for scaffolding, shuttering or pit-propping	15%
	7308.90	-Other	15%
73.09	7309.00	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	15%
73.10	7310.00	TANKS, CASKS, DRUMS, CANS, BOXES, AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	20% plus Rs. 100 per container
73.11	7311.00	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL	20% plus Rs. 100 per container
73.12	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED		
	7312.10	-Stranded wire, ropes and cables	15%
	7312.90	-Other	15%



(1)	(2)	(3)	(4)
73.13	7313.00	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL	15%
73.14	7314.00	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL	15%
73.15	7315.00	CHAIN AND PARTS THEREOF, OF IRON OR STEEL	15%
73.16	7316.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	15%
73.17	7317.00	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADING NO. 83.05) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER	15%
73.18		SCREWS, BOLTS, NUTS, COACH- SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL	
	7318.10	-Threaded articles	20%
		-Non-threaded articles:	
	7318.21	Circlips	20%
	7318.29	-Other	15%
	7318.90	-Other	15%
73.19	7319.00	-SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED	15%
73.20	7320.00	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL	15%
73.21		STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE WARMERS AND SIMILAR NON- ELECTRIC DOMESTIC APPLI- ANCES, AND PARTS THEREOF, OF IRON OR STEEL	

(1)	(2)	(3)	(4)
	7321.10	-Cooking appliances and plate warmers	15%
	7321.20	-Other appliances	15%
	7321.90	-Parts	20%
73.22	7322.00	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR, NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF OF IRON OR STEEL	15%
73.23	7323.00	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE OF IRON OR STEEL	15%
73.24	7324.00	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL	15%
73.25		OTHER CAST ARTICLES OF IRON OR STEEL	
	7325.10	— Of iron	Rs. 100 per tonne
	7325.20	— Of alloy steel	Rs. 1,500 per tonne
	7325.30	— Of stainless steel	Rs. 1,500 per tonne
	7325.90	— Other	Rs. 400 per tonne
73.26		OTHER ARTICLES OF IRON OR STEEL	
		— Forged or stamped, but not further worked:	
	7326.11	— Grinding balls and similar articles for mills	15%
	7326.19	— Other	15%
	7326.20	— Articles of iron or steel wire	15%
	7326.90	— Other	15%
73.27	7327.00	GOODS AND MATERIALS OF CHAPTER 73 OBTAINED BY THE BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES	Rs. 1,800 per tonne";

(9) In Chapter 74, for heading Nos. 74.01 to 74.13, the following headings shall be substituted, namely:—

"74.01 COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)

(1)	(2)	(3)	(4)
	7401.10	— Copper mattes	Rs. 6,200 per tonne
	7401.20	— Cement copper (precipitated copper)	Rs. 6,200 per tonne
74.02	7402.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	Rs. 6,200 per tonne
74.03		REFINED COPPER; AND COPPER ALLOYS, UNWROUGHT	
		— Refined Copper:	
	7403.11	— Cathodes and sections of cathodes	Rs. 6,200 per tonne
	7403.12	— Wire-bars	Rs. 6,200 per tonne
	7403.13	— Billets	Rs. 6,200 per tonne
	7403.19	— Other	Rs. 6,200 per tonne
		— Copper alloys:	
	7403.21	— Copper-zinc base alloys (brass)	Rs. 6,200 per tonne
	7403.22	— Copper-tin base alloys (bronze)	Rs. 6,200 per tonne
	7403.23	— Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Rs. 6,200 per tonne
	7403.29	— Other copper alloys (other than master alloys of heading No. 74.05)	Rs. 6,200 per tonne
74.04	7404.00	COPPER WASTE AND SCRAP	Rs. 6,200 per tonne
74.05	7405.00	MASTER ALLOYS OF COPPER	Rs. 6,200 per tonne
74.06	7406.00	COPPER POWDERS AND FLAKES	15%
74.07		COPPER BARS, RODS AND PROFILES	
		— Bars and rods:	
	7407.11	— Of refined copper	Rs. 6,200 per tonne
	7407.12	— Of copper alloys	Rs. 6,200 per tonne
		— Profiles:	
	7407.21	— Hollow profiles	15%
	7407.29	— Other	Rs. 7,400 per tonne
74.08		COPPER WIRE	Rs. 7,400 per tonne
		— Of refined copper:	
	7408.11	— Of which the maximum cross-sectional dimension exceeds 6 mm	Rs. 6,200 per tonne
	7408.19	— Other	20%
		— Of copper alloys:	
	7408.21	— Of which the maximum cross-sectional dimension exceeds 6 mm	Rs. 6,200 per tonne
	7408.29	— Other	20%

(1)	(2)	(3)	(4)
74.09	COPPER PLATES, SHEETS (INCLUDING CIRCLES) AND STRIP, OF A THICKNESS EXCEEDING 0.15 MM		
7409.10	— Of refined copper		Rs. 7,400 per tonne
7409.20	— Of copper-zinc base alloys (brass)		Rs. 7,400 per tonne
7409.30	— Of copper-tin base alloys (bronze)		Rs. 7,400 per tonne
7409.40	— Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		Rs. 7,400 per tonne
7409.90	Of other copper alloys		Rs. 7,400 per tonne
74.10	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPER BOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 MM		
	— Not backed:		
7410.11	— Of refined copper		Rs. 7,400 per tonne
7410.12	— Of copper alloys		Rs. 7,400 per tonne
	— Backed:		
7410.21	— Of refined copper		Rs. 7,400 per tonne
7410.22	— Of copper alloys		Rs. 7,400 per tonne
74.11	COPPER TUBES AND PIPES		
7411.10	— Of refined copper		15%
	— Of copper alloys:		
7411.21	— Of copper-zinc base alloys (brass)		15%
7411.22	— Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		15%
7411.29	— Other		15%
74.12	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
7412.10	— Of refined copper		15%
7412.20	— Of copper alloys		15%
74.13	7413.00	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	20%
74.14	CLOTH (INCLUDING ENDLESS BANDS), GRILL AND NETTING, OF COPPER WIRE; EXPANDED METAL OF COPPER		

(1)	(2)	(3)	(4)
74.09	COPPER PLATES, SHEETS (INCLUDING CIRCLES) AND STRIP, OF A THICKNESS EXCEEDING 0.15 MM		
7409.10	— Of refined copper		Rs. 7,400 per tonne
7409.20	— Of copper-zinc base alloys (brass)		Rs. 7,400 per tonne
7409.30	— Of copper-tin base alloys (bronze)		Rs. 7,400 per tonne
7409.40	— Of copper-nickel base alloys (cupro-nickel) or copper-nickel- zinc base alloys (nickel silver)		Rs. 7,400 per tonne
7409.90	Of other copper alloys		Rs. 7,400 per tonne
74.10	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PA- PER, PAPER BOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 MM		
	— Not backed:		
7410.11	— Of refined copper		Rs. 7,400 per tonne
7410.12	— Of copper alloys		Rs. 7,400 per tonne
	— Backed:		
7410.21	— Of refined copper		Rs. 7,400 per tonne
7410.22	— Of copper alloys		Rs. 7,400 per tonne
74.11	COPPER TUBES AND PIPES		
7411.10	— Of refined copper		15%
	— Of copper alloys:		
7411.21	— Of copper-zinc base alloys (brass)		15%
7411.22	— Of copper-nickel base alloys (cupro-nickel) or copper-nickel- zinc base alloys (nickel silver)		15%
7411.29	— Other		15%
74.12	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
7412.10	— Of refined copper		15%
7412.20	— Of copper alloys		15%
74.13	7413.00	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	20%
74.14	CLOTH (INCLUDING ENDLESS BANDS), GRILL AND NETTING, OF COPPER WIRE; EXPANDED METAL OF COPPER		

(1)	(2)	(3)	(4)
	7414.10	-Endless bands, for machinery	15%
	7414.90	-Other	15%
74.15		NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING No. 83.05), AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW-HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER	
	7415.10	-Nails and tacks, drawing pins, staples and similar articles	15%
		-Other articles, not threaded:	
	7415.21	-Washers (including spring washers)	15%
	7415.29	-Other	15%
		-Other threaded articles:	
	7415.31	-Screws for wood	20%
	7415.32	-Other screws, bolts and nuts	20%
	7415.39	-Other	20%
74.16	7416.00	COPPER SPRINGS	15%
74.17	7417.00	COOKING OR HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NON-ELECTRIC, AND PARTS THEREOF, OF COPPER	15%
74.18		TABLE, KITCHEN OR OTHER HOUSE-HOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER	
	7418.10	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	15%
	7418.20	Sanitary ware and parts thereof	15%
74.19		OTHER ARTICLES OF COPPER	
	7419.10	-Chain and parts thereof	15%
		-Other:	

(1)	(2)	(3)	(4)
	7419.91	-Cast, moulded, stamped or forged, but not further worked	15%
	7419.99	-Other	15%";
(10) In Chapter 75, for heading No. 75.01, the following headings shall be substituted, namely:—			
"75.01	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY		
	7501.10	-NICKEL MATTES	15%
	7501.20	-Nickel oxide sinters and other intermediate products of nickel metallurgy	15%
75.02	UNWROUGHT NICKEL		
	7502.10	-Nickel, not alloyed	15%
	7502.20	-Nickel alloys	15%
75.03	7503.00	NICKEL WASTE AND SCRAP	15%
75.04	7504.00	NICKEL POWDERS AND FLAKES	15%
75.05	NICKEL BARS, RODS, PROFILES AND WIRE		
	-Bars, rods and profiles:		
	7505.11	-Of nickel, not alloyed	15%
	7505.12	-Of nickel alloys	15%
	-Wire:		
	7505.21	-Of nickel, not alloyed	15%
	7505.22	-Of nickel alloys	15%
75.06	NICKEL PLATES, SHEETS, STRIP AND FOIL		
	7506.10	-Of nickel, not alloyed	15%
	7506.20	-Of nickel alloys	15%
75.07	NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
	-Tubes and pipes:		
	7507.11	-Of nickel, not alloyed	15%
	7507.12	-Of nickel alloys	15%
	7507.20	-Tube or pipe fittings	15%
75.08	7508.00	OTHER ARTICLES OF NICKEL	15%";

(11) In Chapter 76, for heading Nos. 76.01 to 76.13, the following headings shall be substituted, namely:—

"76.01	UNWROUGHT ALUMINIUM, WHETHER OR NOT ALLOYED		
	7601.10	-Ingots, billets	50% plus Rs. 4,000 per tonne

(1)	(2)	(3)	(4)
	7601.20	— Wire-bars	50% plus Rs. 4,000 per tonne
	7601.30	— Wire-rods	50% plus Rs. 4,000 per tonne
	7601.90	— Other	50% plus Rs. 4,000 per tonne
76.02	7602.00	ALUMINIUM WASTE AND SCRAP	50% plus Rs. 4,000 per tonne
76.03	7603.00	ALUMINIUM POWDERS AND FLAKES	50% plus Rs. 4,000 per tonne
76.04		ALUMINIUM BARS, RODS AND PROFILES, WHETHER OR NOT ALLOYED	
	7604.10	— Wire-rods	50% plus Rs. 4,000 per tonne
		— Profiles:	
	7604.21	— Hollow	50% plus Rs. 4,000 per tonne
	7604.29	— Other	50% plus Rs. 4,000 per tonne
	7604.30	— Bars and other rods	50% plus Rs. 4,000 per tonne
76.05		ALUMINIUM WIRE	
		— Of aluminium, not alloyed :	
	7605.11	— Of which the maximum cross-sectional dimension exceeds 6 mm	50% plus Rs. 4,000 per tonne
	7605.19	Other	50% plus Rs. 4,000 per tonne
		— Of aluminium alloys:	
	7605.21	— Of which the maximum cross-sectional dimension exceeds 6 mm	50% plus Rs. 4,000 per tonne
	7605.29	— Other	50% plus Rs. 4,000 per tonne
76.06		ALUMINIUM PLATES, SHEETS (INCLUDING CIRCLES) AND STRIP OF A THICKNESS EXCEEDING 0.2 MM	
	7606.10	— Of aluminium, not alloyed	50% plus Rs. 4,000 per tonne
	7606.20	— Of aluminium alloys	50% plus Rs. 4,000 per tonne
76.07		ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPER-BOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM	



(1)	(2)	(3)	(4)
7607.10	— Plain		50% plus Rs. 4,000 per tonne
7607.20	— Embossed		50% plus Rs. 4,000 per tonne
7607.30	— Perforated or cut-to-shape		50% plus Rs. 4,000 per tonne
7607.40	— Coated		50% plus Rs. 4,000 per tonne
7607.50	— Printed		50% plus Rs. 4,000 per tonne
7607.60	— Backed		50% plus Rs. 4,000 per tonne
7607.90	— Other		50% plus Rs. 4,000 per tonne
76.08	ALUMINIUM TUBES AND PIPES		
7608.10	— Of aluminium, not alloyed		50% plus Rs. 4,000 per tonne
7608.20	— Of aluminium alloys		50% plus Rs. 4,000 per tonne
76.09	7609.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	20%
76.10	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING No. 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES, AND BRIDGE SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES		
	7610.10	—Doors, windows and their frames and thresholds for doors	20%
	7610.90	—Other	20%
76.11	7611.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	20%

(1)	(2)	(3)	(4)
76.12	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT		
	— Collapsible tubular containers:		
7612.11	— Plain		20%
7612.12	— Lacquered		20%
7612.13	— Printed		20%
7612.19	— Other		20%
	— Other:		
7612.91	— Plain		20%
7612.92	— Lacquered		20%
7612.93	— Printed		20%
7612.99	— Other		20%
76.13	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS		
7613.10	— Plain		20%
7613.20	— Lacquered		20%
7613.30	— Printed		20%
7613.90	— Other		20%
76.14	STRANDED WIRE, CABLES, PLATED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED		
7614.10	— With steel core		20%
7614.90	— Other		20%
76.15	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM		
7615.10	— Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		20%

(1)	(2)	(3)	(4)
	7615.20	— Sanitary ware and parts thereof	20%
76.16	OTHER ARTICLES OF ALUMINIUM		
	7616.10	— Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	20%
	7616.90	— Other	25%";
(12) In Chapter 78, for heading Nos. 78.01 to 78.08, the following headings shall be substituted, namely:—			
"78.01	UNWROUGHT LEAD		
	7801.10	— Refined lead	Rs. 930 per tonne
	7801.90	— Other	Rs. 930 per tonne
78.02	7802.00	— LEAD WASTE AND SCRAP	Rs. 930 per tonne
78.03	— LEAD BARS, RODS, PROFILES AND WIRE		
	7803.10	— Lead bars and rods	Rs. 1,100 per tonne
		— Profiles:	
	7803.21	— Hollow	17%
	7803.29	— Other	Rs. 1,100 per tonne
	7803.30	— Lead wire	Rs. 930 per tonne
78.04	LEAD PLATES, SHEETS (INCLUDING CIRCLES), STRIP AND FOIL; LEAD POWDERS AND FLAKES		
	7804.10	— Plates, sheets (including circles), strip and foil	Rs. 1,100 per tonne
	7804.20	— Powders and flakes	15%
78.05	— LEAD TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
	7805.10	— Lead tubes and pipes	17%
	7805.20	— Lead tube or pipe fittings (for example, couplings, elbows, sleeves)	15%
78.06	7806.00	OTHER ARTICLES OF LEAD	15%";

(13) in Chapter 79, for heading Nos. 79.01 to 79.10, the following headings shall be substituted, namely:—

"79.01	UNWROUGHT ZINC		
	7901.10	—Zinc, not alloyed	Rs. 3,600 per tonne
	7901.20	—Zinc alloys	Rs. 3,600 per tonne

(1)	(2)	(3)	(4)
79.02	7902.00	ZINC WASTE AND SCRAP	Rs. 3,600 per tonne
79.03		ZINC DUST, POWDERS AND FLAKES	
	7903.10	— Zinc dust	17%
	7903.90	— Other	17%
79.04		ZINC BARS, RODS (INCLUDING WIRE-RODS), PROFILES AND WIRE	
	7904.10	— Zinc bars and rods (including wire-rods)	Rs. 3,600 per tonne
		— Profiles:	
	7904.21	— Hollow	28%
	7904.29	— Other	4,200 per tonne
	7904.30	— Zinc wire	Rs. 3,600 per tonne
79.05		ZINC PLATES, SHEETS (INCLUDING CIRCLES AND CALOTS), STRIP AND FOIL	
	7905.10	— Zinc Calots	Rs. 5,225 per tonne
	7905.90	— Other	Rs. 4, 200 per tonne
79.06		ZINC TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	
	7906.10	— Zinc tubes and pipes	28%
	7906.20	— Zinc tube or pipe fittings (for example, couplings, elbows, sleeves)	15%
79.07		OTHER ARTICLES OF ZINC	
	7907.10	— Gutters, roof capping, skylight frames and other fabricated building components	15%
	7907.90	— Other	15%";

(14) In Chapter 80, for heading No. 80.01, the following headings shall be substituted, namely:—

"80.01		UNWROUGHT TIN	
	8001.10	— Tin, not alloyed	15%
	8001.20	— Tin alloys	15%
80.02	8002.00	TIN WASTE AND SCRAP	15%
80.03	8003.00	TIN BARS, RODS, PROFILES AND WIRE	15%
80.04	8004.00	TIN PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 MM	15%
80.05		TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM; TIN POWDERS AND FLAKES	

(1)	(2)	(3)	(4)
	8005.10	Foil	15%
	8005.20	— Powders and flakes	15%
80.06	8006.00	TIN TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	15%
80.07	8007.00	OTHER ARTICLES OF TIN	15%";

(15) in Chapter 81, for heading No. 81.01, the following headings shall be substituted, namely:—

"81.01	8101.00	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	15%
81.02	8102.00	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	15%
81.03	8103.00	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	15%
81.04	8104.00	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	15%
81.05	8105.00	COBALT MATTES AND OTHER IN- TERMEDIATE PRODUCTS OF CO- BALT METALLURGY; COBALT AND ARTICLES THEREOF, IN- CLUDING WASTE AND SCRAP	15%
81.06	8106.00	BISMUTH AND ARTICLES THERE OF, INCLUDING WASTE AND SCRAP	15%
81.07	8107.00	CADMIUM AND ARTICLES THERE- OF, INCLUDING WASTE AND SCRAP	15%
81.08	8108.00	TITANIUM AND ARTICLES THERE- OF, INCLUDING WASTE AND SCRAP	15%
81.09	8109.00	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	15%
81.10	8110.00	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	15%
81.11	8111.00	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	15%
81.12	8112.00	BERYLLIUM, CHROMIUM, GERMA- NIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP	15%

(1)	(2)	(3)	(4)
81.13	8113.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	15%";

(16) In Chapter 82, for heading Nos. 82.01 to 82.08, the following headings shall be substituted, namely:—

"82.01	8201.00	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS, OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY	20%
82.02	8202.00	HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES)	20%
82.03	8203.00	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS	20%"
82.04	8204.00	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES	20%
82.05	8205.00	HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS	20%
82.06	8206.00	TOOLS OF TWO OR MORE OF THE HEADINGS NOS. 82.02 TO 82.05, PUT UP IN SETS,	20%
82.07	8207.00	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING, OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS	20%

(1)	(2)	(3)	(4)
82.08	8208.00	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES	20%
82.09	8209.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF SINTERED METAL CARBIDES OR CERMETS	20%
82.10	8210.00	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	20%
82.11	8211.00	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING NO. 82.08, AND BLADES THEREFOR	20%
82.12	8212.00	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)	20%
82.13	8213.00	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	20%
82.14	8214.00	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)	20%
82.15	8215.00	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE	20%";

(17) In Chapter 83, for heading Nos. 83.01 to 83.15, the following headings shall be substituted, namely:—

"83.01	8301.00	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL	15%
83.02	8302.00	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIR CASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASES OR THE LIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL	25%

(1)	(2)	(3)	(4)
83.03	8303.00	ARMOURED OR REINFORCED SAFES, STRONG-BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	35%
83.04	8304.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING NO. 94.03	25%
83.05	8305.00	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL	15%
83.06	8306.00	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS; OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL	20%
83.07	8307.00	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS	15%
83.08	8308.00	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HAND-BAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL	15%
83.09		STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND PURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL	



(1)	(2)	(3)	(4)
	8309.10	—Crown corks with or without washers or other fittings of cork, rubber, polyethyelene or any other material	5 paise each
	8309.20	Pilfer proof caps for packaging, all sorts, with or without washers or other fittings of cork, rubber, polyethhelene or any other material	5 paise each
	8309.90	—Other	15%
83.10	8310.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING NO. 94.05	15%
83.11	8311.00	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING	20%
83.12	8312.00	ELECTRICAL STAMPINGS AND LAMINATIONS, OF BASE METAL, ALL SORTS	20%";

(18) In Chapter, 85, for heading Nos. 85.23 and 85.24, the following headings shall be substituted, namely:—

"85.23	PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OF SIMILAR RECORDING OF OTHER PHENOMENA, OTHER THAN PRODUCTS OF CHAPTER 37		
	— Magnetic tapes:		
8523.11	—Audio tapes in the form of jumbo rolls, pan-cakes, mini-pancakes, hubs or reels	25% plus Rs. 4 per square metre	
8523.12	— Audio cassettes	25% plus Rs. 2 per cassette	
8523.13	— Video tapes in the form of jumbo rolls, pan-cakes, mini-pancakes, hubs or reels	25% plus Rs. 8 per square metre	
8523.14	—Video cassettes	25% plus Rs. 30 per cassette	
8523.19	—Other	25%	

(1)	(2)	(3)	(4)
	8523.20	— Magnetic discs	25%
	8523.90	— Other	25%
85.24	RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MAT- RICES AND MASTERS FOR THE PRODUCTION OF RECORDS, BUT EXCLUDING PRODUCTS OF CHAPTER 37		
	8524.10	— Gramophone records	30%
		— Magnetic tapes:	
	8524.21	— Audio tapes in any form	30% plus Rs. 4 per square metre
	8524.22	— Audio cassettes	30% plus Rs. 2 per cassette
	8524.23	— Video tapes in any form	30% plus Rs. 8 per square metre
	8524.24	— Video cassettes	30% plus Rs. 30 per cassette
	8524.29	— Other	30%
	8524.30	— Magnetic discs	30%
	8524.90	— Other	30%";

(19) In Chapter 89, after heading No. 89.07, the following heading shall be inserted, namely:—

"89.08 8908.00 VESSELS AND OTHER FLOATING Rs. 400 per Light  
STRUCTURES FOR BREAKING Displacement  
UP Tonnage".

THE FOURTH SCHEDULE

(See section 83)

PART I

In the First Schedule to the Additional Duties of Excise Act,—

(1) sub-heading Nos. 5206.10 and 5206.20, and the entries relating thereto shall be omitted;

(2) sub-heading Nos. 5206.31, 5206.32, 5206.33, 5206.34, 5206.35 and 5206.36 shall be, renumbered as sub-heading Nos. 5206.11, 5206.12, 5206.13, 5206.14, 5206.15 and 5206.16, respectively.

PART II

Heading	Sub-head- ing No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)

In the First Schedule to the Additional Duties of Excise Act,—

(1) for heading No. 52.07, the following heading shall be substituted, namely:—

"52.07	5207.00	COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10 AND 52.11),—	Fifty per cent. of the duty leviable under sub-heading Nos. 5206.11 to 5206.16 and 5206.91 to 5206.94, as the case may be, depending upon the average count of the yarn in the fabric and the value per square metre of the fabric";
	(A)	WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
	(B)	SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OR STEAM	

(2) for heading No. 52.08, the following heading shall be substituted, namely:—

"52.08		COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10, 52.11 AND 52.12),—	
	(A)	WOVEN ON HANDLOOMS, AND	
	(B)	SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	

(1)	(2)	(3)	(4)
5208.10	— Processed without the aid of power or steam	Fifty per cent. of the duty leviable undersub-heading Nos. 5206.11 to 5206.16 and 5206.91 to 5206.94, as the case may be, depending upon the average count of the yarn in the fabric and the value per square metre of the fabric	
	— Processed with the aid of power of steam:		
5208.21	— Processed by an independent processor approved in this behalf by the Government of India on the recommendation of the Development Commissioner for Handlooms	Forty per cent. of the duty leviable undersub-heading Nos. 5206.11 to 5206.16 and 5206.91 to 5206.94, as the case may be, depending upon the average count of the yarn in the fabric and the value per square metre of the fabric	
5208.22	— Processed by a factory owned by a registered handloom co-operative society or any organisation set up or approved by the Government for the purpose of development of handlooms	Nil	
5208.29	— Other	Duty leviable under sub-heading Nos. 5206.11 to 5206.16 and 5206.91 to 5206.94, as the case may be, depending upon the average count of the yarn in the fabric and the value per square metre of the fabric".	

## Department of Personnel

## Notification

1/23/87-PER

In exercise of the powers conferred by the proviso to Article 309 of the Constitution, and in supersession of the existing Recruitment Rules for the relevant posts, the Governor of Goa hereby makes the following rules to regulate the recruitment to the Group 'C' Non-Ministerial, Non-Gazetted posts in the Public Works Department, Government of Goa, namely:—

1. *Short title, application and commencement.*— (1) These rules may be called the Government of Goa, Public Works Department, Group 'C', Non-Ministerial, Non-Gazetted posts, Recruitment Rules, 2002.

(2) They shall apply to the posts specified in column (1) of the Schedule to these rules (hereinafter called as the "said Schedule").

(3) They shall come into force from the date of their publication in the Official Gazette.

2. *Number, classification and scales of pay.*— The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in columns (2) to (4) of the said Schedule:

Provided that the Government may vary the number of posts in column (2) of the said Schedule from time to time subject to exigencies of work.

3. *Method of recruitment, age limit and other qualifications.*— The method of recruitment to

the said posts, age limit, qualifications and other matters connected therewith shall be as specified in columns (5) to (13) of the said Schedule.

4. *Disqualification.*— No person who has entered into or contracted a marriage with a person having a spouse living or who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the service:

Provided that the Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5. *Power to relax.*— Where the Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing, relax any of the provision of these rules with respect to any class or category of persons.

6. *Saving.*— Nothing in these rules shall affect reservation, relaxation of age limit and other concessions required to be provided for Scheduled Castes, and other special categories of persons in accordance with the orders issued by the Government from time to time in that regard.

By order and in the name of the Governor  
of Goa.

G. P. Chimulkar, Joint Secretary (Personnel).

Panaji, 28th May, 2002.

**SCHEDULE**

Name/ /Desig- -nation of posts	No. of posts	Classifi- cation	Scale of pay	Whether selection post or non- -selec- tion post	Age limit for direct recruits	Whether the benefit of added years of service is admissible under Rule 30 of CCS (Pension) Rules, 1972	Educational and other qualifications required for direct recruits	Whether age & educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of proba- tion, if any	Method of recruitment, whether by direct or by promotion or by deputation/ /transfer/ /contract and percentage of the vacancies to be filled by various methods	In case of recruitment by promotion/ /deputation/ /transfer, grades from which promotion/ /deputation/ /transfer is to be made	If a D. P. C. exists, what is its composi- tion	Circum- stances in which Goa Public Service Commission is to be consulted in making recruitment.
1	2	3	4	5	6	6(a)	7	8	9	10	11	12	13
Junior Engineer (a) Chemical-2 (b) Electronics-2 (c) Automobile-2 (d) Fabrication-2 (e) Computer-2 (f) Mechanical-36 (g) Electrical-45 (h) Civil/ /Con- struction -254.	345 (2002) Subject to varia- -tion de- pendent on work- load.	Group 'C' (Non- Minis- terial Non- Gazet- -ted).	Rs. 4500- -125- -7000.	N. A.	Not exceeding 40 years (Rela- xable for Government Servants upto 5 years in accordance with the instructions or orders issued by the Government).	N. A.	<i>Essential:</i> 1) Degree/Diploma of a recognised Uni- versity/State Board in the appropriate Branch of Engi- neering (Civil Engineering)/Elec- trical Engineering/ /Mechanical Engi- neering/Construc- tion Engineering/ /Structural, Fabri- cation & Erection Engineering/ /Chemical Engi- neering/Electron- ics Engineering/ /Automobile En- gineering/Fabrica- tion (Computer) Engineering.  (2) Knowledge of Konkani.  <i>Desirable:</i>  Knowledge of Marathi.	N. A.	2 years.	By direct recruit- ment.	N. A.	Group 'C' D. P. C. (for considering confirma- tion).	N. A.